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Unorganized Territory Annual Report Fiscal Year 1994-95

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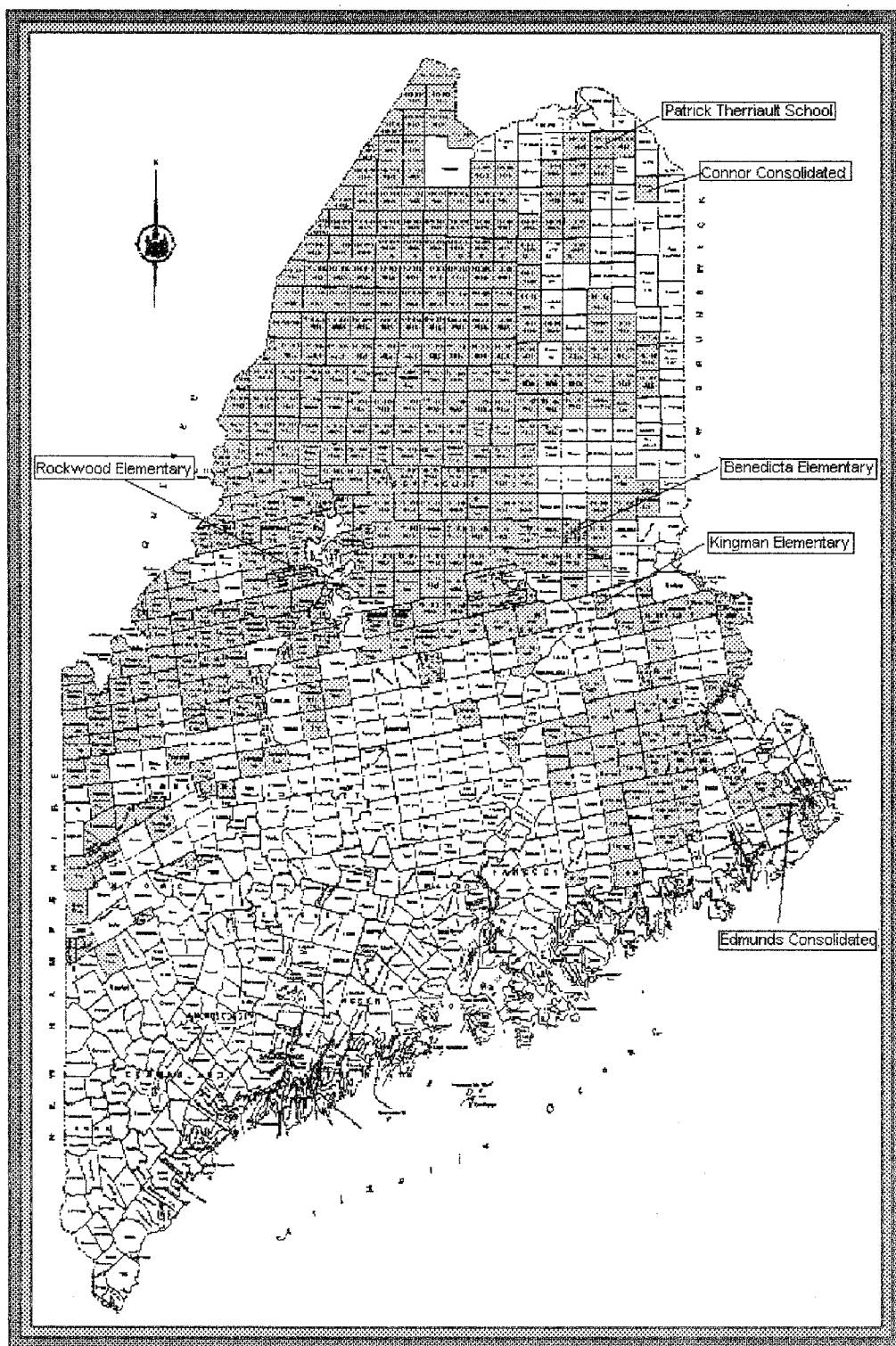
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UNORGANIZED TERRITORY

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FISCAL YEAR 1994-95

STATE OF MAINE
DEPARTMENT OF AUDIT

66 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0066

Tel: (207) 624-6250
FAX: (207) 624-6273



RODNEY L. SCRIBNER, CPA
STATE AUDITOR

To the Taxpayers of the Unorganized Territory:

This report has been compiled to provide you with financial information and important informational data.

During fiscal year 1994-95, the Legislature established the Unorganized Territory Education and Services Fund Study Commission. The commission held several public hearings during the summer and fall of 1994. Legislation implementing the commission's recommendations was presented in the First Regular Session of the 117th Legislature. Unfortunately, they did not enact this legislation and, thus, none of the recommendations were implemented. I have included a copy of the Commission's recommendations in this report.

Also, during fiscal year 1994-95, both the Town of Crystal and Oxbow Plantation initiated deorganization procedures. However, ultimately the citizens voted not to deorganize.

I hope you find this report informative. If you have any questions or concerns, please feel free to contact any one of us who work for you.

Sincerely,

A handwritten signature in dark ink, appearing to read 'D. Sheive', written over a horizontal line.

Doreen L. Sheive
Fiscal Administrator of the
Unorganized Territory

August 1, 1996

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STATE SERVICES

ANIMAL CONTROL IN THE UNORGANIZED TERRITORY

CONTACT: Maine Department of Agriculture
Food & Rural Resources, Division of Regulations
Animal Welfare Unit
28 State House Station
Augusta Maine 04333-0028
(207) 287-3846

Dog Licensing:

All dogs 6 months of age or older must be licensed annually in the State of Maine. To license a dog you must have a current Maine rabies certificate. If the dog has been spayed or neutered then you must show proof from a veterinarian to receive the lower cost license. Licensing fees are \$4.00 for spay/neutered dogs and \$7.50 for unaltered dogs. A kennel license is available for anyone that has a "pack or collection of dogs kept in a single location under one ownership for breeding, hunting, show, training, field trials and exhibition purposes", 1 to 10 dogs is \$21.00 and 11 or more is \$41.00. Spay/Neutering information is not necessary when applying for a kennel license but you must have a current Maine rabies certificate for all dogs over 6 months of age.

Licensing determines ownership and compliance with mandatory rabies immunizations. Licensing protects the stray dog and provides them with food and shelter for six days before they are allowed to be adopted and eight days before they can be euthanized, if that is recommended. After the required holding period of six days, ownership of the stray dog is vested in the animal shelter.

The following is a list of places in the unorganized territory to license your dog:

AROOSTOOK COUNTY:

BENEDICTA	see SHERMAN MILLS 365-4260
CONNOR TWP	see CARIBOU 493-3324
E TWP	see BLAINE 425-2611
MERRILL	see SMYRNA MILLS 757-8286
SILVER RIDGE TWP	see SHERMAN MILLS 365-4260
T11 R4 WELS (SQUA PAN LAKE)	see CARIBOU 493-3324
T14 R15 WELS	see SAINT FRANCIS 398-3198
T14 R16 WELS	see SAINT FRANCIS 398-3198
T15 R15 WELS	see SAINT FRANCIS 398-3198
T15 R6 WELS	see WINTERVILLE 444-6460
T16 R4 WELS (BIG MADAWASKA)	see STOCKHOLM 896-5757
T16 R5 WELS (SQUARE LAKE)	see STOCKHOLM 896-5757
T17 R4 WELS (SINCLAIR)	see *SINCLAIR 543-6421
T17 R5 WELS (GUERRETTE)	see *SINCLAIR 543-6421
T20 R11 & 12 WELS (BIG TWENTY) (PART OF)	see FORT KENT 834-3090
T20 R11 & 12 WELS (BIG TWENTY) (PART OF)	see SAINT FRANCIS 398-3198
T9 R5 WELS (SWETT FARM)	see PATTEN 528-2215
TA R2 WELS	see HOULTON 532-6182
TA R5 WELS (MOLUNKUS)	see MATTAWAMKEAG 736-246

****DOG RECORDERS (see separate list for addresses)***

DOG LICENSING (Cont'd):

FRANKLIN COUNTY:

FREEMAN TWP (PART OF)	see STRONG 684-4005
FREEMAN TWP (PART OF)	see KINGFIELD 265-4637
GORE N OF T2&3R6WBKP (COBURN)	see STRATTON 246-4401
JIM POND TWP	see STRATTON 246-4401
LANG TWP (PART OF)	see RANGELEY 864-3326
LANG TWP (PART OF)	see COPLIN PLT 246-3222
PERKINS TWP	see WELD 585-2348
SALEM TWP (PART OF)	see STRONG 684-4005
SALEM TWP (PART OF)	see KINGFIELD 265-4637
T1 R6 WBKP (KIBBY)	see STRATTON 246-4401
T2 R5 WBKP (ALDER STREAM TWP)	see STRATTON 246-4401
T2 R6 WBKP (CHAIN OF PONDS)	see STRATTON 246-4401
T3 R3 WBKP (DAVIS)	see RANGELEY 864-3326
T3 R4 WBKP (STETSONTOWN)	see RANGELEY 864-3326
T3 R5 WBKP (SEVEN PONDS)	see STRATTON 246-4401
WASHINGTON TWP	see WILTON 645-4961
WEST FREEMAN	see STRONG 684-4005
WYMAN TWP	see STRATTON 246-4401

HANCOCK COUNTY:

T28 MD	see AURORA 584-5091
T3 ND	see BURLINGTON 732-3985
T34 MD	see AURORA 584-5091
T41 MD	see AURORA 584-5091
T7 SD	see STEUBEN 546-7209
T8 SD (PLANTATION 8)	see ELLSWORTH 667-2563

KENENBEC COUNTY:

UNITY TWP	see UNITY 948-3763
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LINCOLN COUNTY:

MUSCONGUS ISL (LOUDVLE/LOUDS)	see BRISTOL 563-8001
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OXFORD COUNTY:

ALBANY TWP	see BETHEL 824-2669
ANDOVER NORTH	see ANDOVER 392-3302
ANDOVER WEST	see ANDOVER 392-3302
C SURPLUS	see ANDOVER 392-3302
MASON TWP	see BETHEL 824-2669
MILTON PLT (PART OF)	see BRYANT POND 665-2668
MILTON PLT (PART OF)	see *MILTON PLT 665-2668
T4 R1 WBKP (RICHARDSON TWP)	see ANDOVER 392-3302
T4 R2 WBKP (ADAMSTOWN)	see RANGELEY 864-3326
T4 R3 WBKP (LOWER CUPSUPTIC)	see RANGELEY 864-3326
T4 R4 WBKP (UPPER CUPSUPTIC)	see RANGELEY 864-3326
T5 R3 WBKP (PARKERTOWN)	see RANGELEY 864-3326
T5 R4 WBKP (LYNCHTOWN)	see RANGELEY 864-3326
TA R1 (RILEY)	see NEWRY 824-3123
TA R2 (GRAFTON)	see NEWRY 824-3123
TOWNSHIP C	see ANDOVER 392-3302

****DOG RECORDERS (see separate list for addresses)***

DOG LICENSING (Cont'd):

PENOBSCOT COUNTY:

ARGYLE PLT

GREENFIELD

IP #3

IP #4

KINGMAN TWP

PRENTISS TWP

T1 R6 WELS

T1 R7 WELS (GRINDSTONE)

T2 R1 (GRAND FALLS PLT)

T2 R6 WELS (HERSEYTOWN)

T2 R7 WELS (SOLDIERTOWN)

T5 R7 WELS (UPPER SHIN POND)

T6 R8 WELS

TA R8 & 9 (LONG A, W SEBORIS)

see *ARGYLE PLT 394-3341

see OLD TOWN 827-6148

see MILLINOCKET 723-7007

see MILLINOCKET 723-7007

see *KINGMAN TWP 765-3343

see SPRINGFIELD 738-2041

see MEDWAY 746-9531

see MEDWAY 746-9531

see BURLINGTON 732-3985

see SHERMAN MILLS 365-4260

see MEDWAY 746-9531

see PATTEN 528-2215

see PATTEN 528-2215

see MILLINOCKET 723-7007

PISCATAQUIS COUNTY:

BARNARD PLT

BLANCHARD PLT

ELLIOTTSVILLE PLT

HARTFORDS POINT TWP

MILLINOCKET LAKE

ORNEVILLE TWP

T1 R9 WELS

T2 R6 BKP EKR (BIG SQUAW TWP)

T3 R15 WELS (NORTH EAST CARRY)

T3 R5 BKP WKR (LITTLE SQUAW TWP)

T4 R9 WELS

T5 R13 WELS (CHESUNCOOK)

T5 R9 NWP

T6 R8 NWP (WILLIAMSBURG)

T6 R9 NWP (KATAHDIN IRON)

T7 R9 WELS

TA R13 WELS (FRENCHTOWN)

TA R14 WELS (LILY BAY)

see BROOKSVILLE 326-4518

see *BLANCHARD PLT 997-3240

see GUILFORD 997-3566

see GREENVILLE 695-2421

see MILLINOCKET 723-7007

see MILO 943-2202

see MILLINOCKET 723-7007

see GREENVILLE 695-2421

see GREENVILLE 695-2421

see GREENVILLE 695-2421

see BROOKSVILLE 326-4518

see GREENVILLE 695-2421

see BROOKSVILLE 326-4518

see BROOKSVILLE 326-4518

see BROOKSVILLE 326-4518

see BROOKSVILLE 326-4518

see GREENVILLE 695-2421

see GREENVILLE 695-2421

SOMERSET COUNTY:

CONCORD TWP (TOWNSHIP K)

ROCKWOOD TWP

T1 R5 BKP EKR (MOXIE GORE)

T1 R6 BKP EKR (INDIAN STREAM)

T2 R1 BKP WKR (LEXINGTON TWP) (PART OF)

T2 R1 BKP WKR (LEXINGTON TWP) (PART OF)

T3 R1 NBKP (LONG POND TWP)

T3 R7 BKP WKR (PARLIN POND TWP)

T4 R6 BKP WKR (HOBBSTOWN)

T6 R1 NBKP (HOLEB)

see BINGHAM 672-4040

see *ROCKWOOD TWP 534-7383

see WEST FORKS 663-4404

see WEST FORKS 663-4404

see NEW PORTLAND 628-2962

see NORTH NEW PORTLAND 628-3081

see JACKMAN 668-2111

see JACKMAN 668-2111

see JACKMAN 668-2111

see JACKMAN 668-2111

****DOG RECORDERS (see separate list for addresses)***

DOG LICENSING (Cont'd):

WASHINGTON COUNTY:

BROOKTON TWP

EDMUNDS TWP

MARION TWP

T1 R3 TS (LAMBERT LAKE)

T10 R3 NBPP (FOREST CITY/TWN)

T14 ED (PLANTATION 14)

T18 ED

T18 MD

T19 ED

T21 ED (PLANTATION 21)

T26 ED

T29 MD (DEVEREAUX)

T30 MD

T31 MD (DAY BLOCK)

T5 ND

T6 ND

T7 R2 NBPP (KOSSUTH TWP)

TRESCOTT TWP

see DANFORTH 448-2321

see *EDMUNDS TWP 726-4674

see DENNSYVILLE 726-4674

see VANCEBORO 788-3854

see DANFORTH 448-2321

see EAST MACHIAS 255-8598

see EAST MACHIAS 255-8598

see WESLEY 255-8859

see EAST MACHIAS 255-8598

see PRINCETON 796-2744

see WESLEY 255-8859

see AURORA 584-5091

see WESLEY 255-8859

see WESLEY 255-8859

see GRAND LAKE STREAM 796-2108

see GRAND LAKE STREAM 796-2108

see TOPSFIELD 796-5157

see WHITING 733-2027

DOG RECORDERS (see separate list for addresses)

***DOG LICENSING LOCATIONS FOR
UNORGANIZED TERRITORIES***

DOG RECORDERS

ARGYLE PLT Nancy Burns, Dog Recorder RR 2 Box 296, Old Town ME 04468	(207) 394-3341 County: Penobscot
BLANCHARD PLT Elvira Hobart, Dog Recorder RR 1 Box 70, Shirley RD, Abbot Village ME 04406	(207) 997-3240 County: Piscataquis
EDMUNDS TWP Roberta Seeley, Dog Recorder RR 1 Box 53, Dennsyville ME 04628	(207) 726-4674 County: Washington
KINGMAN TWP Denise Worster, Dog Recorder General Delivery, RT 170, Kingman ME 04451	(207) 765-3343 County: Penobscot
MILTON PLT Vern Maxfield, Dog Recorder PO Box 317, Monk Ave, Bryant Pond ME 04219	(207) 665-2668 County: Oxford
ROCKWOOD TWP Betty Reckards, Dog Recorder PO Box 148, RT 150, Rockwood ME 04478	(207) 534-7383 County: Somerset
SINCLAIR TWP (T17 R 14 WELS) Patricia Ouellette, Dog Recorder PO Box 10, 441 Lake Shore RD, Sinclair ME 04779	(207) 543-6421 County: Aroostook

Animal Control:

Some county offices have hired animal control officers to handle animal complaints in unorganized territories. Those counties are Penobscot County, Piscataquis County, Somerset County, and Washington County. To notify the animal control officers for these counties see the list provided or call the County Sheriff's Department, County Clerk's Office, or the Animal Welfare Unit.

Rabies:

During the period of July 1, 1994 to June 30, 1995, the State of Maine has 25 confirmed rabies cases: 1 dog, 4 skunks, 5 bats, 6 raccoon and 9 foxes. The counties involved were: Androscoggin, Kennebec, Oxford, Sagadahoc, Somerset, and York.

In addition to the existing laws that all dogs must be vaccinated against rabies, all cats 3 months of age or older must have a current rabies vaccination which went into effect in 1992. For a copy of the Rabies - Public Health Fact Sheet, contact the Animal Welfare Unit.

ANIMAL CONTROL

AROOSTOOK COUNTY:

Aroostook Cty. Sheriff Dept	(800) 432-7842
David Cyr, Public Works Director	493-3318

FRANKLIN COUNTY:

Franklin County Sheriff Dept	(800) 492-0129
Marie Andrews, County Clerk	778-6614
Franklin County Animal Shelter	778-2638

HANCOCK COUNTY:

Hancock County Sheriff Dept	667-7575
Susan Leavitt, County Clerk	667-9542

KENNEBEC COUNTY:

(Only one Unorganized Territory-Unity Twp)

Kennebec County Sheriff Dept	(800) 498-1930
Carole Obery, County Clerk	622-0971

OXFORD COUNTY:

Oxford County Sheriff Dept	(800) 482-7433
Carole Mahoney, County Clerk	743-6359

PENOBSCOT COUNTY:

Penobscot County Sheriff Dept	(800) 696-5403
Donna Keim, County Clerk	942-8535
Henry Barbour, ACO	

PISCATAQUIS COUNTY:

Piscataquis County Sheriff Dept	(800) 432-7372
Carolyn Doore, County Clerk	564-2161
Kent Stevens, ACO	(800) 432-7372
Sherman Veterinary Services	564-2144

SOMERSET COUNTY:

Somerset County Sheriff Dept	(800) 452-1933
Wright Pinkham, County Clerk	474-9861
Ann Cameron, ACO	628-5951
Somerset Humane Society	474-6493

WASHINGTON COUNTY:

Washington County Sheriff Dept	(800) 432-7303
Joyce Thompson, County Clerk	255-3127
Lester Seeley, ACO	726-4689
Perry Animal Control Shelter	853-4161

EDUCATION IN THE ORGANIZED TERRITORY

CONTACT: Richard Moreau, Director
Division of School Operations
23 State House Station
Augusta Maine 04333
(207) 287-5909
Fax - (207) 287-5912

The Division of School Operations, Maine Department of Education, serves as the administrative unit responsible for education and related services for students residing in the unorganized territory of Maine.

The officials and statistics are as follows:

Dick Moreau serves as Director of the Division. The administrative staff consists of Nancy Goodwin, Business Manager, Brenda Gross, Secretary, and Laurie Latendresse, a seasonal part-time Account Clerk I. The Division is responsible for six state-operated schools, namely:

Edmunds Consolidated School
Harrison Road
Edmund, Maine 04628
Telephone: (207)726-4478
Principal: Howard McFadden
Enrollment: 101

Connor Consolidated School
RFD #4 PO Box 1700
Caribou, Maine 04736
Telephone: (207)496-4521
Principal: Steven Anderson
Enrollment: 50

Patrick Therriault School
US Route 162
Sinclair, Maine 04779
Telephone: (207)543-7553
Principal Steven Anderson
Enrollment: 27

Kingman Elementary School
Maple Street
Kingman, Maine 04451
Telephone: (207) 765-2500
Principal: Cynthia Harriman
Enrollment: 48

Benedicta Elementary School
PO Box 159
Benedicta, Maine 04733
Telephone: (207) 365-4578
Principal: Cynthia Harriman
Enrollment: 31

Rockwood Elementary School
Rockwood, Maine 04478
Telephone: (207) 534-7779
Principal: Kathryn Ryder
Enrollment: 21

The staff necessary to operate these six schools consists of: four principals, 26 teachers, seven teacher-aides, six janitor/bus drivers, two janitors, four bus drivers, six cooks, and three clerk typist IIs. In addition the staff includes 13 bus drivers who transport unorganized territory tuition students to local educational agencies and one education specialist III, who serves as the Special Services Coordinator for all unorganized territory students.

The division owns and operates 30 school buses and subcontracts with approximately 46 private conveyors to transport students from remote areas to either local educational agencies or to designated school bus stops.

Tuition students, numbering 1,072 (elementary and secondary), are transported to 48 different local educational agencies within proximity of their residences.

The Division is responsible for its own payroll and personnel records as well as for processing all expenditures involved in Education in the Unorganized Territory system.

FISCAL ADMINISTRATOR OF THE UNORGANIZED TERRITORY

**CONTACT: Doreen L. Sheive
Fiscal Administrator of the
Unorganized Territory
Maine Department of Audit
Hallowell Annex
66 State House Station
Augusta, Maine 04333-0066
(207) 624-6250
Fax - (207) 624-6273**

The Fiscal Administrator of the Unorganized Territory provides information and assistance to the Legislature, the unorganized territory taxpayers, and state and county offices which request funds for providing services in the unorganized territory.

The Fiscal Administrator's primary responsibilities include the review, analysis, and investigation of the budgets and expenditures of all county and state agencies requesting funds from the unorganized territory. This is to ensure the completeness and accuracy of the annual report submitted to the joint standing committee of the Legislature having jurisdiction over taxation and to each Legislator and office of the County Commissioners having unorganized territory.

In addition, the Fiscal Administrator drafts and submits the annual Municipal Cost Components legislation in order for taxes to be levied; attends and participates in public hearings on county budgets and legislative hearings relative to the unorganized territory; and publishes and distributes an annual financial report to interested taxpayers, Legislators, and County Commissioners.

FOREST FIRE PROTECTION IN THE UNORGANIZED TERRITORY

CONTACT: Tom Parent
Forest Fire Control Division
Maine Department of Conservation
22 State House Station
Augusta, Maine 04333-0022
(207) 287-4990
Fax - (207) 287-8422

The Forest Fire Control Division of the Maine Department of Conservation, provides forest fire protection to the unorganized territory. This includes fire prevention, fire detection, fire suppression, fire planning and the maintenance of forest fire equipment in first response condition. State laws are enforced concerning fire prevention, timber trespass, use of ATVs, Land Use Regulations and Forest Practices activities.

Fire statistics are kept on a calendar year basis. For 1995, forest fire activity was as follows:

Lightning	32
Incendiary	27
Railroads	17
Campfires	15
Debris Burning	13
Smoking	11
Children	6
Machine Use	3
Miscellaneous	3
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Total Number	127

Total Acres Burned 735

GENERAL ASSISTANCE IN THE UNORGANIZED TERRITORY

CONTACT: Rick Morrow, Manager
General Assistance
Maine Department of Human Services
11 State House Station
Augusta, Maine 04333-0011
(207) 287-3654
Fax - (207)287-5096

Pursuant to Title 22, M.R.S.A., Section 4312, residents of the unorganized territory shall be eligible for General Assistance in the same manner as residents of a municipality. Either through individual agents or surrounding municipalities, a program is provided whereby residents of the unorganized territory may be deemed eligible to receive assistance for basic necessities which include food, clothing, shelter, fuel, electricity, non-elective medical services as recommended by a physician, non-prescription drugs, telephone when it is necessary for medical reasons, and any other commodity or service determined to be essential. These services are provided on a 30-day basis at a time.

Due to changes made as a result of the last audit, we can only provide a breakdown of cases for the agents beginning with November 1994 forward. The figures reflect eight months of the fiscal year. The number of cases handled by municipalities are for the full 12 months. The following is a list of agents/municipalities who the Department of Human Services has contracted with to handle general assistance requests within the unorganized territory along with their assigned townships and number of cases handled in FY95:

<u>AGENT/MUNICIPALITY</u>	<u>TOWNSHIP</u>	<u>FY-95 CASES</u>
Rebecca Cropley PO Box 252 Vanceboro, ME 04491 788-3834	Lambert Lake (Washington Cty)	7 cases
Joyce Hoyt RFD 2 Bryant Pond, ME 04219 665-2716	Milton Twp. (Oxford Cty)	1 case
Rae Ann Oakes HCR 69, Box 333 Cutler, ME 04626 259-2091 or 269-8255	Edmunds Marion Trescott Twp 14 (Washington Cty)	27 cases
Marie Picard PO Box 58 Sinclair, ME 04779 543-6233 or 543-6117	T17-R4 T17-R5 T16-R4 (Aroostook Cty)	44 cases
Elsie Polk RFD 1 Princeton, ME 04668 796-2202	Plt. 21 (Washington Cty)	2 cases

<u>AGENT/MUNICIPALITY</u>	<u>TOWNSHIP</u>	<u>FY-95 CASES</u>
Jacquelyn Roach Kingman, ME 04451 942-3656	Kingman Benedicta Molunkus Silver Ridge T2-R6 Greenfield Argyle (Aroostook & Penobscot Ctys)	13 cases
Robert Sessions Pikes Hill Rt 1, Box 1665 Norway, ME 04268 743-2197	Albany Mason (Oxford Cty)	46 cases
Frances Speed PO Box 86 Bradford, ME 04410 327-2244	Orneville (Piscataquis Cty)	2 cases
Joyce Brackett PO Box 117 Danforth, ME 04410 448-2321	Brookton (Washington Cty)	0 cases
Joyce Brackett PO Box 117 Danforth, ME 04410 448-2321 <u>or</u> DHS-Augusta 1-800-442-6003	Prestiss Plt. (Penobscot Cty.)	3 cases
Monson 997-3641	Blanchard Plt. (Piscataquis Cty)	1 case
Bingham 672-5519	Concord Twp. (Somerset Cty)	14 cases
Caribou 493-3324	Connor (Aroostook Cty)	25 cases
Millinocket 723-7002	Indian Purchase (T3&T4) Smith Pond South Twin Lake (Penobscot Cty)	3 cases
Phillips 639-3561	Freeman Twp. Salem Twp. (Franklin Cty)	11 cases

<u>AGENT/MUNICIPALITY</u>	<u>TOWNSHIP</u>	<u>FY-95 CASES</u>
Medway 746-9531	Grindstone Soldier Town (Penobscot Cty)	0 cases
New Portland 628-4441	Lexington Twp. (Somerset Cty)	4 cases
Jackman 668-4125	Long Pond Rockwood (Somerset Cty)	0 cases
Gilead 836-3981	Perkins Twp. Riley Twp.(Franklin & Oxford Ctys.)	0 cases
Houlton 532-7111	Soldier Pond (Aroostook Cty)	0 cases
Brownville 965-2561	T5-R9 T6-R8 (Williamsburg) (Piscataquis and Penobscot Ctys)	8 cases
Ellsworth 667-2563	Twp. 8 (Hancock Cty)	7 cases
Van Buren 868-2886	T17-R3` (Aroostook Cty)	0 cases
Wilton 645-4961	Washington Twp. (Franklin Cty)	0 cases
Blaine 426-2611	E Plt. (Aroostook Cty)	1 case
Springfield 738-2176	Mattamiscotis (Penobscot Cty)	0 cases
Burlington 732-3985	Grand Falls (Penobscot Cty)	0 cases
Linneus 532-6182	TA-R2 (Aroostook Cty)	0 cases
Stockholm 896-5659	T16-R4 (Aroostook Cty)	0 cases
4-30-96		

LAND USE REGULATION COMMISSION

CONTACT: John Williams, Director
Maine Land Use Regulation Commission
22 State House Station
Augusta, Maine 04333-0022
(207) 287-2631
Fax - (207) 287-7439

The Maine Land Use Regulation Commission (LURC) was established in 1969 to serve as the planning and zoning board, with broad regional responsibilities, for the unorganized territory and other areas of Maine lacking local governments empowered to exercise land use authority. It is responsible for promoting the health, safety and general welfare of the people of the State by planning for the appropriate use of the resources within its jurisdiction and guiding land use activities. Primary responsibilities are to prepare a comprehensive land use plan; determine the boundaries of areas within the unorganized areas that fall into the various land use districts (zoning); prepare land use standards for each district; and review applications for development.

The Maine Land Use Regulation Commission is governed by a seven-member independent decision-making body, with members appointed by the Governor subject to review by the Joint Standing Committee on Agriculture, Conservation and Forestry and approval by the Legislature. The commission members serve four-year staggered terms. The commission has staff of approximately 30, including an Executive Director. At regular meetings held at least monthly at various locations in or near its jurisdiction, the Commission makes decisions on permit applications, enforcement actions, zoning boundaries and land use standards.

In fiscal year 1995, while the commission conducted a normal business agenda and handled a number of permit applications (e.g. building, development, subdivisions, and road and bridge constructions) as well as compliance and enforcement actions, it continued efforts to:

- improve on the efficiency of the commission's permitting process;
- apply an effective compliance policy assuring equitable remediation and deterrence of land use violations;
- increase its public outreach/educational efforts;
- engage in a participative planning and resource management process with owners of large tracts of land for long-term concept plans; and
- drafted a major revision of its Comprehensive Land Use Plan.

The following publications are available by contacting LURC directly:

Subdividing in the Wildlands of Maine

Comprehensive Land Use Plan for the Unorganized Areas of the State of Maine

Statutes Administered by LURC

Land Use Districts and Standards

A guide to Creative Site Planning in the Unorganized Areas of Maine

Land Use Handbook:

Section 3, Maine Land Use Regulation Commission

Section 4, How to Apply for a LURC Building Permit

Section 5, Design Ideas

Section 6, Erosion Control on Logging Jobs

Section 6, Erosion Control on Logging Jobs (French Version)

TAXATION IN THE UNORGANIZED TERRITORY

CONTACT: Tom Walker
Supervisor, Unorganized Territory
Property Tax
Bureau of Taxation
24 State House Station
Augusta, Maine 04333-0024
(207) 287-2011
Fax - (207) 287-4028

The Unorganized Territory Tax District includes 421 townships and many coastal islands. The Bureau of Taxation, Property Tax Division is responsible for the assessment and collection of property taxes.

The Bureau also maintains control of vehicle and boat excise taxes for the unorganized territory. It appoints agents/municipalities as excise tax collectors.

Paying your vehicle/boat excise taxes to an authorized collector in your area is important. Since your mailing address may differ from your residence, you should make the collector aware of your local residency so that the excise tax is not mistakenly placed with the town's funds.

The county in which the unorganized territory is located ultimately receives the excise tax revenue. The county officials, at budget time, allocate this revenue to decrease the tax commitment, thereby reducing your property taxes. The excise taxes collected and transferred to the counties for fiscal year 1994-95 totaled \$627,501.

The following is a list of excise tax collectors by county:

<u>COLLECTOR</u>	<u>AROOSTOOK COUNTY</u>	<u>TOWNSHIP</u>
New Canada Tax Collector (834-6673) Judy Bossie RR1 Box 802 Fort Kent, ME 04743		T17 R5 WELS
St. Agatha Town Office (543-7305) PO Box 106, Main Street St. Agatha, ME 04772		T17 R4 WELS, Sinclair
Tax Collector (834-3090) Town of Fort Kent West Main Street Fort Kent, ME 04743		T14 R15 WELS, T15 R15 WELS, T14 R16 WELS, T20 R11 & 12 WELS
Tax Collector (444-5566) Patsy Crane Town of Winterville Winterville, ME 04788		T14 R6 WELS, T15 R6 WELS
Tax Collector (493-3324) City of Caribou 25 High Street Caribou, ME 04736		Connor

AROOSTOOK COUNTY (CONT'D)

COLLECTOR

TOWNSHIP

Tax Collector (896-5659)
Kathleen Lausier Town of Stockholm
Municipal Building
Stockholm, ME 04783

T16 R4 WELS, T16 R5 WELS

Tax Collector (365-4260)
Debra O'Roak Town of Sherman
Sherman Mills, ME 04776

Silver Ridge, Benedicta

Tax collector (736-2464)
Corris Richards Town of Mattawamkeag
Mattawamkeag, ME 04459

TA R5 WELS (Molunkus)

Tax Collector (532-3432)
Town of Linneus
Route 2
Houlton, ME 04730

TA R2 WELS

Tax Collector (425-2611)
Town of Blaine
PO Box 190
Blaine, ME 04734

E Township

Tax Collector (435-2311)
Town of Ashland
Municipal Building
Ashland, ME 04732

T10 R4 WELS (Squapan)

Tax Collector (528-2215)
PO Box 260
Patten, ME 04765

T9 R5 WELS

FRANKLIN COUNTY

Tax Collector (265-4637)
Sandra Orbeton Town of Kingfield
RFD 1 Box 1585
Kingfield, ME 04947

Salem

Tax Collector (246-4401)
Town of Eustis
Main Street
Stratton, ME 04982

Jim Pond, Lang, Wyman, Coburn Gore,
Seven Ponds, Chain of Ponds, Alder
Stream, Kibby Twp.

Tax Collector (684-4002)
Betty White Town of Strong
Strong, ME 04285

Freeman

Tax Collector (585-2348)
Carol Cochran Town of Weld
Weld, ME 04285

Perkins

FRANKLIN COUNTY (CONT'D)

COLLECTOR

TOWNSHIP

Tax Collector (645-4961)
Wilton Municipal Office
PO Box 541
Wilton, ME 04294

Washington

Tax Collector (864-3326)
Town of Rangeley
Municipal Building
PO Box 1070
Rangeley, ME 04970

Davis, Stetsontown

HANCOCK COUNTY

Tax Collector (546-7209)
Town of Steuben
Box 26, Municipal Building
Steuben, ME 04680

T7 SD

Tax Collector (584-3541)
Sandra Cross Town of Great Pond
PO Box 27
Aurora, ME 04408

T34 MD, T28 MD, T41 MD

Hancock County Treasurer (667-8272)
Court House
60 State Street
Ellsworth, ME 04605

T8 SD

Tax Collector (732-3768)
Town of Burlington
PO Box 72
Burlington, ME 04417

T3 ND

KENNEBEC COUNTY

Tax Collector (948-3763)
Town of Unity
PO Box 416
Unity, ME 04988

Unity Township

KNOX COUNTY

Clerk of Knox County
62 Union Street
PO Box 885
Rockland, ME 04841

All Islands

LINCOLN COUNTY

Tax Collector (563-8001)
Town of Bristol
PO Box 126
Bristol, ME 04539

Louds Island (Muscongus)

<u>COLLECTOR</u>	<u>OXFORD COUNTY</u>	<u>TOWNSHIP</u>
Tax Collector (824-2669) Town of Bethel PO Box 108 Bethel, ME 04217		Albany, Mason
Tax Collector (824-3123) Town of Newry Newry, ME 04261		Riley, Grafton
Tax Collector (392-3302) Town of Andover Stillman Road Andover, ME 04216		Andover North, Andover West, C Surplus, Township C, Richardson Twp.
Tax Collector (665-2668) Town of Woodstock PO Box 317 Bryant Pond, ME 04219		Milton
Tax Collector (864-3326) Town of Rangeley Municipal Building PO Box 1070 Rangeley, ME 04970		Lower Cupsuptic, Lynchtown, Upper Cupsuptic, Adamstown, Parkertown
<u>PENOBSCOT COUNTY</u>		
Tax Collector (794-3372) Town of Lincoln 75 Main Street Lincoln, ME 04457		T2 R8 NWP, T1 R7 NWP (Mattamiscontis)
Tax Collector (827-3961) City of Old Town Municipal Building 51 N. Brunswick Street Old Town, ME 04468		Argyle
Tax Collector (732-3768) Town of Burlington PO Box 40 Burlington, ME 04417		Grand Falls, Summit
Tax Collector (365-4260) Town of Sherman Sherman Mills, ME 04776		Herseytown
Tax Collector (723-7006) Lorene Cyr Town of Millinocket PO Box 959 Millinocket, ME 04451		T3 1P, T4 1P, T3 R9 NWP, T1 R8 WELS, TA R8 & 9 (Long A) TA R7 WELS, Hopkins Academy Grant

PENOBSCOT COUNTY(CONT'D)

COLLECTOR

TOWNSHIP

Denise Worster (765-3343)
Kingman, ME 04451

Kingman, Prentiss

Tax Collector (746-9531)
Rita Hall-Fayle Town of Medway
HCR 86, Box 320
Medway, ME 04460

T1 R7 WELS (Grindstone), T1, R6 WELS,
T2 R7 WELS (Soldier Town)

Tax Collector (528-2215)
Town of Patten
PO Box 260
Patten, ME 04765

T2 R6 WELS, T5 R7 WELS,
T6 R8 WELS

PISCATAQUIS COUNTY

Tax Collector (723-7006)
Lorene Cyr Town of Millinocket
Municipal Office Box 959
Millinocket, ME 04462

Millinocket Lake, T1 R9 WELS

Alice Templeton (695-2042)
PO Box 42 (695-3353) Work
Greenville Jct., ME 04442

Harford's Point, Big Squaw, Little Squaw,
Frenchtown, Lily Bay, Chesuncook,
N.E. Carry

Tax Collector (943-2376)
Melinda Sherburn Town of Milo
Municipal Office
Milo, ME 04463

Orneville

Tax Collector (965-2561)
Jacqueline Roy Town of Brownville
Municipal Office
Brownville, ME 04414

T6 R8 NWP (Williamsburg), T5 R9 NWP,
T6 R9 NWP (Katahdin Iron Works),
Barnard, T7 R9 WELS, T4 R9 WELS

Tax Collector (997-3767)
Jacquelyn Gorey Town of Willimantic
RFD 2 Box 133
Guilford, ME 04443

Elliottsville

Elvira Hobart (997-3240)
RR 1 PO Box 70
Abbot Village, ME 04406

Blanchard

SOMERSET COUNTY

Diane Emery (628-3081)
Box 455
North New Portland, ME 04961

Lexington

Tax Collector (668-2111)
Kenneth Knight Town of Jackman
PO Box 269
Jackman, ME 04045

Long Pond, Parlin Pond, Holeb,
Hobbs town

SOMERSET COUNTY (CONT'D)

COLLECTOR

TOWNSHIP

Town of Moscow (672-3295)
RR 1 Box 930
Bingham, ME 04920

Concord

Betty Reckards (534-7383)
Box 148
Rockwood, ME 04478

Rockwood

Tax Collector (663-2219)
Doris Lemay PO Box 35
West Forks, ME 04985

Indian Stream Twp., Moxie Gore

WASHINGTON COUNTY

Tax Collector (796-2617)
Janice Tutt Town of Topsfield
Star Route Box 19
Topsfield, ME 04490

Kossuth

Tax Collector (255-8859)
Shelia Geal Town of Wesley
HCR 71 Box 300
Wesley, ME 04686

T31 MD, T30 MD, T26 ED, T18 MD

Tax Collector (448-2321)
Tammy Bonner, Town of Danforth
Municipal Building
Danforth, ME 04424

Brookton, Forest City

Tax Collector (733-2341)
Michelle Bridges Town of Lubec
40 School Street
Lubec, ME 04652

Trescott

Tax Collector (788-3951)
Jeanne Johnson Town of Vanceboro
Vanceboro, ME 04491

Lambert Lake

Rena Kneeland (796-2852)
Box 275
Princeton, ME 04668

T21 ED

Tax Collector (796-2001)
Grand Lake Stream
Grand Lake Stream, ME 04637

T5 ND, T6 ND

Roberta Seeley (726-4674)
RR1 Box 53
Dennysville, ME 04628

Edmunds

WASHINGTON COUNTY

COLLECTOR

TOWNSHIP

Tax Collector (584-3541)
Town of Great Pond
Great Pond Road
Aurora, ME 04408

T29 MD

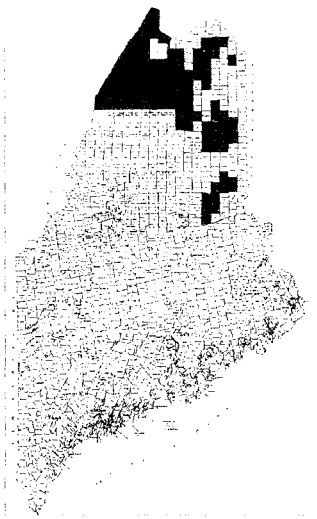
Tax Collector (255-8598)
Town of East Machias
Box 117
East Machias, ME 04630

T14, T18 ED, T19 ED, Marion

COUNTY SERVICES

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AROOSTOOK COUNTY



County Seat: Houlton
Unorganized Territory Area: 3,963.34 square miles
1990 Unorganized Territory Population: 1,598
Number of Unorganized Territory Townships: 108

County Office
240 Sweden Street
Suite 1, Caribou 04736

Tel. 493-3318
Fax: 493-3491

Commissioners

Norman L. Fournier, Chair
PO Box 1141, Soldier Pond 04781

834-3155

John D. McElwee
245 Sweden Street, PO Box 877, Caribou 04781

498-6566

Paul J. Adams
PO Box 1017, Houlton 04730

532-4277

County Administrator: Roland D. Martin

493-3318

Sheriff: Theodore L. St. Pierre

532-3471

Treasurer: Charles A. Nadeau

493-3318

Register of Deeds: Louise Caron (North)

834-3925

Mary C. Bennett (South)

532-1500

Judge of Probate: James P. Dunleavy

532-1502

Register of Probate: Joanne M. Carpenter

532-1502

EMA Director: Robert Jones

496-0250

Public Works Director: David D. Cyr

493-3318

District Attorney: Neale T. Adams, Esquire

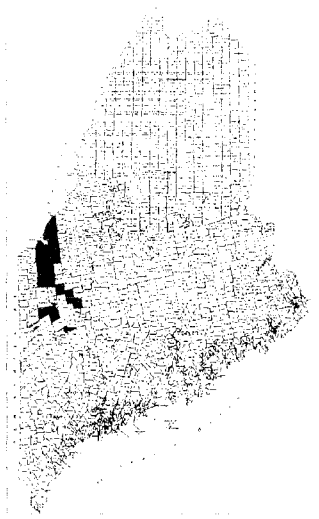
498-2557

UNORGANIZED TERRITORY
AROOSTOOK COUNTY, MAINE

STATEMENT OF OPERATING REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 1995

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Property taxes - general	\$ 549,320	\$ 549,320	\$ 0
State assistance:			
Highway Block Grant	55,500	56,700	1,200
Small Community Grant Program	40,000	56,781	16,781
T17 R4 Jobs Bond Grant	0	7,424	7,424
Landfill closure reimbursement	0	27,339	27,339
Other	106,084	147,502	41,418
Total Revenues	<u>750,904</u>	<u>845,066</u>	<u>94,162</u>
EXPENDITURES			
Roads and bridges	151,500	147,921	3,579
Snow Removal	165,200	157,212	7,988
Landfill user assessments	104,375	101,768	2,607
Fire Protection	59,665	58,908	757
Administration	25,000	25,000	0
Recreation	16,150	11,495	4,655
Ambulance	42,335	33,268	9,067
NMDC	9,144	9,144	0
Connor Dump	0	2,475	(2,475)
Small Community Grant Program	40,000	54,480	(14,480)
Appropriations to capital outlays	110,900	110,900	0
T17 R4 Jobs Bond Grant	32,775	6,907	25,868
Other	43,860	56,299	(12,439)
Total Expenditures	<u>800,904</u>	<u>775,777</u>	<u>25,127</u>
Excess of Revenues Over (Under) Expenditures	(50,000)	69,289	\$ 119,289
Other Sources (uses)			
Transfer from surplus	50,000	0	(50,000)
Transfer from reserved fund balance	0	213,056	213,056
Appropriations in excess of capital outlays	0	(5,016)	(5,016)
Total Other Sources (Uses)	<u>\$ 0</u>	<u>277,329</u>	<u>\$ 277,329</u>
Fund Balance - July 1, 1994		<u>76,525</u>	
Fund Balance - June 30, 1995		<u>\$ 353,854</u>	

FRANKLIN COUNTY



County Seat: Farmington

Unorganized Territory Area: 696.32 square miles

1990 Unorganized Territory Population: 601

Number of Unorganized Territory Townships: 26

County Office

Franklin County Courthouse, 38 Main Street
Farmington 04938

Tel: 778-6614

Fax: 778-5899

Commissioners

Frederick W. Hardy, Chair
RR 1 Box 1501, Farmington 04938

778-4320

Meldon H. Gilmore
RR 1, Box 1730, Kingfield 04947

265-2242

Gary T. McGrane
RFD 2 Box 6910, Jay 04239

645-3382

County Clerk: Marie A. Andrews

778-6614

Sheriff: Donald P. Richards

778-2680

Treasurer: Barbara A. Cook

778-6614

Register of Deeds: Susan A. Black

778-5889

Judge of Probate: Richard A. Morton

778-5888

Register of Probate: Joyce S. Morton

778-5888

EMA Director: Clyde Barker

778-5892

District Attorney: Norman R. Croteau, Esquire

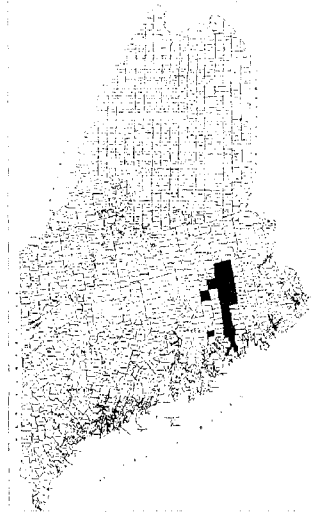
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UNORGANIZED TERRITORY
FRANKLIN COUNTY, MAINE

STATEMENT OF OPERATING REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 1995

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Property taxes - general	\$ 270,857	\$ 270,857	0
Excise taxes	25,000	55,142	30,142
State assistance:			
Highway Block Grant	45,000	44,184	(816)
Snowmobile Reimbursement	300	450	150
Investment Income	0	10,700	10,700
Other	0	895	895
Total Revenues	<u>341,157</u>	<u>382,228</u>	<u>41,071</u>
EXPENDITURES			
Roads and Snow Removal	224,000	201,655	22,345
Dumps	84,115	51,830	32,285
Fire Protection	29,590	30,901	(1,311)
Administration	16,000	15,324	676
Cemeteries	500	604	(104)
Ambulance	16,952	16,208	744
Street Lights	500	463	37
Capital Reserves	11,500	0	11,500
Total Expenditures	<u>383,157</u>	<u>316,985</u>	<u>66,172</u>
Excess of Revenues Over (Under) Expenditures	\$ <u>(42,000)</u>	65,243	\$ <u>107,243</u>
Fund Balance - July 1, 1994		<u>215,833</u>	
Fund Balance - June 30, 1995		\$ <u>281,076</u>	

HANCOCK COUNTY



County Seat: Ellsworth

Unorganized Territory Area: 485.96 square miles

1990 Unorganized Territory Population: 178

Number of Unorganized Territory Townships/Islands: 46

County Office
60 State Street, Ellsworth 04605

Tel: 667-9542
Fax: 667-1414

Commissioners

Dennis S. Damon, Chair
RFD 1, Box 222, Ellsworth 04605

667-9629

Walter L. Bunker
Riverside Lane, Ellsworth 04605

667-3161

Vernard C. Crockett, III
PO Box 1395, Bucksport 04416-1395

469-2558

County Clerk: Susan C. Leavitt
Sheriff: William F. Clark

667-9542
667-7575
Fax: 667-7516

Treasurer: Robert F. Lakin

667-8272

Register of Deeds: Marilyn Hanscom

667-8353

Judge of Probate: James Patterson

667-8434

Register of Probate: Margaret C. Lunt

667-8434

EMA Director: Deale B. Salisbury

667-8126

District Attorney: Michael E. Povich, Esquire

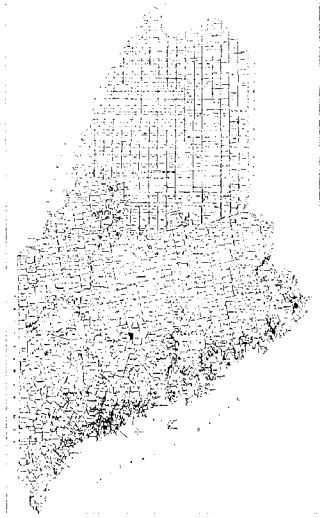
667-4621

UNORGANIZED TERRITORY
HANCOCK COUNTY, MAINE

STATEMENT OF OPERATING REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 1995

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Property taxes - general	\$ 91,120	\$ 91,120	\$ 0
Excise taxes	10,500	7,737	
State assistance:			
Highway Block Grant	12,768	12,768	0
Snowmobile registrations	24	24	0
Investment Income			
General	0	1,375	1,375
Special reserves	0	2,978	27,339
Other	300	20	(280)
Total Revenues	<u>114,712</u>	<u>116,022</u>	<u>1,310</u>
EXPENDITURES			
Roads and bridges	32,000	5,217	26,783
Snow Removal	33,800	29,647	4,153
Solid waste disposal	15,000	19,429	(4,429)
Fire Protection	10,000	8,581	1,419
Administration	5,462	5,462	0
Miscellaneous	7,950	2,918	5,032
Capital reserves - fire protection	10,500	0	10,500
Capital outlay - roads and bridges	0	20,176	(20,176)
Total Expenditures	<u>114,712</u>	<u>91,430</u>	<u>23,282</u>
Excess of Revenues Over (Under) Expenditures	\$ <u>0</u>	24,592	\$ <u>24,592</u>
Fund Balance - July 1, 1994		<u>153,969</u>	
Fund Balance - June 30, 1995		\$ <u>178,561</u>	

KENNEBEC COUNTY



County Seat: Augusta
Unorganized Territory Area: 9.82 square miles
1990 Unorganized Territory Population: 36
Number of Unorganized Territory Townships: 1

County Office
125 State Street, August 04330

Tel: 622-0971
Fax: 623-4083

Commissioners

Wes Kieltyka, Chair
R 2 box 621, Augusta 04330

H: 582-1114
W: 622-6221

George Jabar, II, Esquire
6 Park Place, Waterville 04901

H: 873-5597
W: 873-0781

Nancy Rines
PO Box 68, South Gardiner 04359

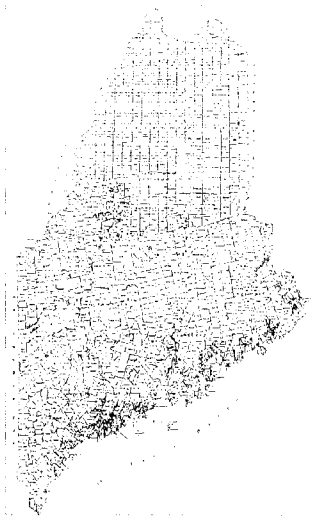
H: 582-1844
W: 626-0934

County Clerk: Carole Obery
Sheriff: Bryan Lamoreau
Treasurer: Mark Russell
Register of Deeds: Norma Buck Mann
Judge of Probate: James Mitchell, Esquire
Register of Probate: Donna B. Grant
EMA Director: Vincent Cerasuolo
District Attorney: David Crook, Esquire

622-0971
623-3591
622-1362
622-0431
622-7558
622-7558
623-8407
623-1156

(No financial report available)

KNOX COUNTY



County Seat: Rockland
Unorganized Territory Area: 2.07 square miles
1990 Unorganized Territory Population: 0
Number of Unorganized Territory Islands: 32

County Office
62 Union Street, Rockland 04841

Tel: 594-0420
Fax: 594-0443

Commissioners

Gene M. Kenniston, Chair
428 Main Street, Rockland 04841

594-0603

A. Mason Johnson, Jr.
RR 1, Box 1750, Thomaston 04861

594-4688

Elmer N. Savage
RR 2 Box 4120, Union 04862

785-4632

County Clerk: Virginia Lindsey
Sheriff: Daniel Davey

594-0420
594-5656

Fax: 594-0433

Treasurer: Linda L. Post

594-0421

Judge of Probate: Carol R. Emery

594-0427

Register of Probate: Linda J. Wotton

594-0427

Register of Deeds: Belle M. Crane

594-0422

EMA Director: Sylvia Birmingham

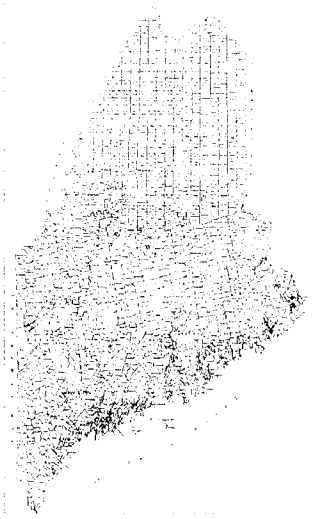
594-5155

District Attorney: Geoffrey Rushlau, Esquire

594-0424

(No financial report available)

LINCOLN COUNTY



County Seat: Wiscasset
Unorganized Territory Area: 2.64 square miles
1990 Unorganized Territory Population: 1
Number of Unorganized Territory Townships/Islands: 11

County Office
High Street, PO Box 249, Wiscasset 04578

Tel: 882-6311
Fax: 882-4320

Commissioners

James W. Gallagher, Chair
PO Box 33, Damariscotta 04543

563-5828
W: Fax: 563-5819

M. Robert Barter
PO Box 117, Boothbay Harbor 04538

633-2145
Fax: 633-7327

William B. Blodgett
604 Winslow Mills Road, Waldoboro 04572

832-4402

County Clerk: Nancy Giles

882-6311

Sheriff: William C. Carter

882-7332

Treasurer: Rupert Neily, Sr.

882-6312

Register of Deeds: Christine Chickering

882-7431

Judge of Probate: Thomas A. Berry

882-7392

Register of Probate: Chester F. Fossett

882-7392

EMA Director: Gerald Silva

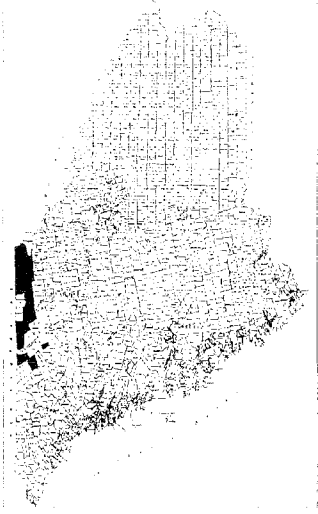
882-7559

District Attorney: Geoffrey Rushlau, Esquire

882-7312

(No financial report available)

OXFORD COUNTY



County Seat: Paris
Unorganized Territory Area: 641.98 square miles
1990 Unorganized Territory Population: 594
Number of Unorganized Territory Townships: 19

County Office
26 Western Avenue, South Paris 04281

Tel: 743-6359
Fax: 743-7346

Commissioners

Albert S. Carey, Chair
29 Durrell Hill Road, South Paris 04281

743-2821

Steven Merrill
PO Box 552, Norway 04268

743-7695

Fredric Kennard
414 Penobscot Street, Rumford 04276

364-8891

County Clerk: Carole G. Mahoney

743-6359

Sheriff: Lloyd Herrick

743-9554

Treasurer: William F. Perkins

743-6359

Register of Deeds: Jane C. Rich (East)
Jean Watson (West)

743-6211

935-2565

Judge of Probate: Richard Whiting

364-7833

Register of Probate: Theodore Tracy

743-6671

EMA Director: Ken Whitman

743-6336

District Attorney: Norman R. Croteau, Esquire

743-8282

UNORGANIZED TERRITORY
OXFORD COUNTY, MAINE

STATEMENT OF OPERATING REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 1995

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Property taxes - general	\$ 184,715	\$ 184,715	\$ 0
Excise taxes	28,000	36,776	8,776
State assistance:			
Highway Block Grant	56,952	56,952	0
National Forest Fund	0	12,322	12,322
Reimbursement - boat launching facility impr.	0	2,890	2,890
Snowmobile registrations	200	258	58
Investment Income			
General	5,500	4,432	(1,068)
Special reserves	0	5,320	5,320
Other	0	609	609
Total Revenues	<u>275,367</u>	<u>304,274</u>	<u>28,907</u>
EXPENDITURES			
Roads and bridges	125,000	116,270	8,730
Snow Removal	110,000	91,702	18,298
Solid waste disposal	30,000	39,992	(9,992)
Fire Protection	15,000	17,289	(2,289)
Administration	21,937	16,701	5,236
Ambulance	11,000	11,331	(331)
Land rental	2,200	2,200	0
Polling places	1,500	803	697
Animal control	1,000	553	447
Street lights	500	426	74
Snowmobile trails	300	0	300
Cemeteries	250	0	250
Contingent	15,000	0	15,000
Capital outlays - dumps	0	21,855	(21,855)
Capital outlay - roads and bridges	85,000	84,397	603
Total Expenditures	<u>418,687</u>	<u>403,519</u>	<u>15,168</u>
Excess of Revenues Over (Under) Expenditures	(143,320)	(99,245)	\$ 44,075
Other Sources (Uses)			
Budgeted uses of fund balance	<u>143,320</u>	<u>0</u>	<u>(143,320)</u>
Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	\$ <u>0</u>	(99,245)	\$ <u>(99,245)</u>
Fund Balance - July 1, 1994		<u>420,256</u>	
Fund Balance - June 30, 1995		\$ <u>321,011</u>	

PENOBSCOT COUNTY



County Seat: Bangor
Unorganized Territory Area: 1255.04 square miles
1990 Unorganized Territory Population: 1,375
Number of Unorganized Territory Townships: 39

County Office
97 Hammond Street, Bangor 04401-4998

Tel: 942-8535
Fax: 945-6027

Commissioners

Richard D. Blanchard, Chair
39 Oak Street, Old Town 04468

827-4525

Peter K. Baldacci
128 Maple Street, Bangor 04401

W: 942-0076
Fax: 942-8335

Thomas J. Davis, Jr.
Box 112, Kenduskeag 04450

942-3721

County Clerk: Donna L. Keim
Sheriff: Edward J. Reynolds

942-8535
947-4585
Fax: 947-5926

Treasurer: Patricia Blanchette

942-8535

Register of Deeds: Susan F. Bulay

942-8797

Judge of Probate: Allan Woodcock, Jr.

942-8769

Register of Probate: Susan M. Almy

942-8769

EMA Director: G. Stephen Watson

942-8535

District Attorney: R. Christopher Almy, Esquire

942-8552

Unorganized Territory Animal Control Officer: Henry Barbour

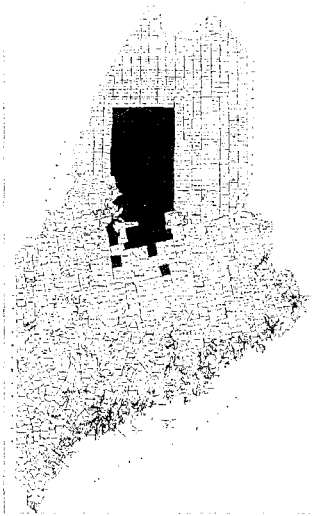
(800) 696-5403

UNORGANIZED TERRITORY
PENOBSCOT COUNTY, MAINE

STATEMENT OF OPERATING REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 1995

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Property taxes - general	\$ 770,175	\$ 770,175	0
Excise taxes	100,000	149,423	49,423
State assistance:			
Highway Block Grant	120,000	107,232	(12,768)
Snowmobile registrations	500	666	166
Investment Income	2,000	30,743	28,743
Miscellaneous	20,000	21,845	1,845
Total Revenues	<u>1,012,675</u>	<u>1,080,084</u>	<u>67,409</u>
EXPENDITURES			
Roads and bridges/Snow Removal	534,730	410,344	124,386
Solid waste disposal	235,372	225,786	9,586
Fire Protection	39,500	40,703	(1,203)
Administration	49,723	49,589	134
Ambulance	13,800	9,019	4,781
Polling places	1,500	1,300	200
Animal control	5,000	725	4,275
Kingman Recreation	750	750	0
Snowmobile trails	500	500	0
Cemeteries	6,400	6,280	120
Transportation	400	0	400
Contingent	25,000	0	25,000
Capital outlays	100,000	0	100,000
Total Expenditures	<u>1,012,675</u>	<u>744,996</u>	<u>267,679</u>
Excess of Revenues Over (Under) Expenditures	\$ <u>0</u>	\$ <u>335,088</u>	\$ <u>335,088</u>
Fund Balance - July 1, 1994		<u>518,645</u>	
Fund Balance - June 30, 1995		\$ <u>853,733</u>	

PISCATAQUIS COUNTY



County Seat: Dover-Foxcroft

Unorganized Territory Area: 3320.81 square miles

1990 Unorganized Territory Population: 684

Number of Unorganized Territory Townships/Islands: 154

County Office
51 E. Main Street, Dover-Foxcroft 04426

Tel: 564-2161
Fax: 564-7708

Commissioners

Gordon M. Andrews, Chair
79 Park Street, Dover-Foxcroft 04426

564-2367

Eben G. DeWitt
6 Prospect Street, Milo 04463

943-2486

Woodruffe L. Bartley, Jr.
Oliver Road, Greenville 04441

H: 695-3034
W: 695-2477

County Clerk: Carolyn K. Doore

564-2161

Sheriff: John J. Goggin

564-3304

Treasurer: Philip E. Warren

564-2161

Register of Deeds: Priscilla P. Bolduc

564-2411

Judge of Probate: Douglas M. Smith

564-2431

Register of Probate: Judith A. Raymond

564-2431

EMA Director: Harry A. Webber

943-2115

District Attorney: R. Christopher Almy, Esquire

564-2181

Unorganized Territory Animal Control Officer: Kent Stevens

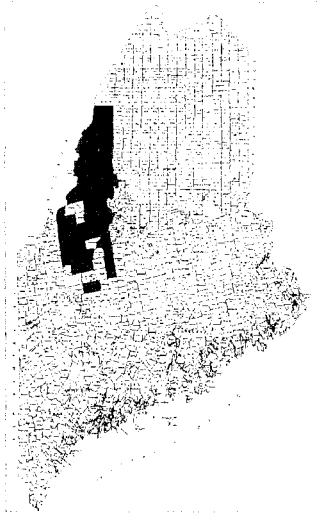
(800)432-7372

UNORGANIZED TERRITORY
PISCATAQUIS COUNTY, MAINE

STATEMENT OF OPERATING REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 1995

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Property taxes - general	\$ 323,644	\$ 323,644	\$ 0
Excise taxes	75,000	96,886	21,886
State assistance:			
Highway Block Grant	100,000	82,272	(17,728)
Snowmobile registrations	900	1,026	126
Landfill closure reimbursement	0	180,321	180,321
Other	14,000	15,710	1,710
Investment Income	16,000	20,170	4,170
Miscellaneous	400	325	(75)
Total Revenues	<u>529,944</u>	<u>720,354</u>	<u>190,410</u>
EXPENDITURES			
Roads and bridges/Snow Removal	414,600	324,255	90,345
Solid waste disposal	142,000	117,155	24,845
Fire Protection	32,450	31,630	820
Administration	33,400	33,400	0
Ambulance	6,800	5,500	1,300
Animal control	500	368	132
Snowmobile trails	900	900	0
Cemeteries	4,850	3,414	1,436
Whitewater rafting	0	9,000	(9,000)
Miscellaneous	0	197	(197)
Debt Service	7,333	7,333	0
Contingent	0	626	(626)
Capital outlays			
Bridges	10,000	0	10,000
Landfill costs	50,000	177,649	(127,649)
Total Expenditures	<u>702,833</u>	<u>711,427</u>	<u>(8,594)</u>
Excess of Revenues Over (Under) Expenditures	\$ <u>(172,889)</u>	8,927	\$ <u>181,816</u>
Fund Balance - July 1, 1994		<u>609,985</u>	
Fund Balance - June 30, 1995		\$ <u>618,912</u>	

SOMERSET COUNTY



County Seat: Skowhegan
Unorganized Territory Area: 2637.21 square miles
1990 Unorganized Territory Population: 693
Number of Unorganized Territory Townships: 80

County Office
Court Street, Skowhegan 04976

Tel: 474-9861
Fax: 474-0879

Commissioners

Joseph B. Bowman, Chair
RFD 3, Box 1500, Skowhegan 04976

474-8609

Charles J. Carpenter
RFD 1, Box 348, Skowhegan 04976

W: 474-3377
H: 474-2428

Gerald R. Strickland
River Road, New Portland 04954

628-2734

County Clerk: Holly Taylor

474-9861

Sheriff: Barry A. DeLong

474-9591

Treasurer: Ruth Ann Poland

474-5776

Register of Deeds: Marguerite P. Libby

474-3421

Judge of Probate: Richard C. Poland

474-3322

Register of Probate: Alison M. Hawes

474-3322

District Attorney: David Crook, Esquire

474-2423

Unorganized Territory Animal Control Officer: Ann Cameron

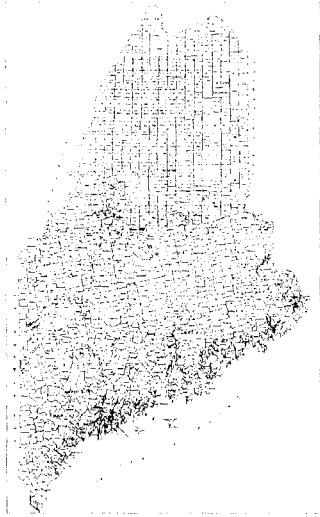
628-5951

UNORGANIZED TERRITORY
SOMERSET COUNTY, MAINE

STATEMENT OF OPERATING REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 1995

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Property taxes - general	\$ 592,590	\$ 592,590	\$ 0
Excise taxes	72,000	72,066	66
State assistance:			
Highway Block Grant	68,568	68,568	0
Whitewater rafting	0	5,082	5,082
Snowmobile registrations	13,200	10,614	(2,586)
Federal Assistance:			
Land management	0	9,738	9,738
Charges for services:			
Landfill closure	0	6,788	6,788
Snow removal	4,320	4,320	0
Rental	0	500	500
Investment Income			
General	0	4,339	4,339
Special reserves	0	9,778	9,778
Other	22,000	90	(21,910)
Total Revenues	<u>772,678</u>	<u>784,473</u>	<u>11,795</u>
EXPENDITURES			
Roads and bridges	185,000	168,251	16,749
Snow Removal	134,825	134,825	0
Solid waste disposal	182,473	165,080	17,393
Fire Protection	25,800	22,094	3,706
Administration	36,000	30,587	5,413
Ambulance	4,700	4,092	608
Street lights	3,310	3,537	(227)
Polling places	625	624	1
Animal control	900	448	452
Whitewater rafting	3,400	2,550	850
Snowmobile trails	22,000	19,664	2,336
Cemeteries	3,450	3,547	(97)
911 costs	10,000	12,142	(2,142)
Community building - Rockwood	6,000	6,025	(25)
Moosehead Lake Vacation & Sportmen's Assoc.	4,195	4,195	0
Contingent	16,516	16,516	0
Capital outlay:			
Capital reserves - roads and bridges	160,641	160,641	0
Total Expenditures	<u>799,835</u>	<u>754,818</u>	<u>45,017</u>
Excess of Revenues Over (Under) Expenditures	(27,157)	29,655	\$ 56,812
Other Sources (Uses)			
Utilization of contingency reserve fund balance	16,516	0	(16,516)
Utilization of capital improvements fund balance	10,641	0	(10,641)
Total Other Sources (Uses)	<u>27,157</u>	<u>0</u>	<u>(27,157)</u>
Excess of Revenues and Other Financing Sources over (under) Expenditures	\$ 0	29,655	\$ 29,655
Fund Balance - July 1, 1994		379,784	
Fund Balance - June 30, 1995		\$ 409,439	

WALDO COUNTY



County Seat: Belfast
Unorganized Territory Area: .16 square miles
1990 Unorganized Territory Population: 0
Number of Unorganized Territory Islands: 2

County Office
73 Church Street, Belfast 04915

Tel: 338-3282
Fax: 338-6360

Commissioners

Kenneth M. Murch, Chair
Albion Road, Unity 04988

948-2220

Richard M. McLaughlin
RR 1, Box 4000, Lincolnville 04849

789-5476

Melvin A. Shute
Box 115A, Stockton Springs 04981

567-3364

County Clerk: Marilyn C. Keene

338-3282

Sheriff: John Ford, Sr.

338-2040

Treasurer: Ralph S. Stephenson

338-3282

Register of Deeds: Deloris Page

338-1710

Judge of Probate: Howard F. Barrett, Jr.

338-2780

Register of Probate: Joanne Crowley

338-2780

EMA Director: Richard Farris

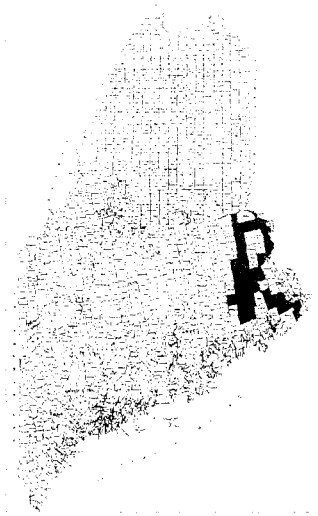
338-3870

District Attorney: Geoffrey Rushlau, Esquire

338-2512

(No financial report available)

WASHINGTON COUNTY



County Seat: Machias
Unorganized Territory Area: 1,107.06 square miles
1990 Unorganized Territory Population: 1,157
Number of Unorganized Territory Townships: 34

County Office
PO Box 297, Machias 04654

Tel: 255-3127
Fax (Sheriff's Ofc):255-8636

Commissioners

Mary Kendall Follis, Chair
212 Water Street, Eastport 04631

853-4175

Norman W. Nelson
PO Box 146, Machias 04654

255-8940

Edward H. Cline
32 Church Street, Calais 04619

454-3987

Unorganized Territory Supervisor: Calvin Preston

255-8919

Unorganized Territory Animal Control Officer: Lester Seeley

726-4689

County Clerk: Joyce Thompson

255-3127

Sheriff: John B. Crowley

255-3434

Treasurer: Carmen Look

255-8354

Register of Deeds: Sharon D. Strout

255-6512

Judge of Probate: Lyman L. Holmes

255-6591

Register of Probate: Barbara N. Johnson

255-6591

EMA Director: Paul Thompson

255-3931

District Attorney: Michael E. Povich, Esquire

255-4425

UNORGANIZED TERRITORY
WASHINGTON COUNTY, MAINE

STATEMENT OF OPERATING REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 1995

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Property taxes - general	\$ 313,155	\$ 313,155	0
Excise taxes	95,000	87,156	(7,844)
State assistance:			
Highway Block Grant	96,392	96,150	(242)
Snowmobile registrations	1,700	0	(1,700)
Federal assistance:			
Moosehorn Wildlife Refuge	34,000	33,014	(986)
Licenses and permits	1,000	0	(1,000)
Charges for services:			
Equipment rental	4,300	1,569	(2,731)
Investment Income	0	23,135	23,135
Other	0	5,625	5,625
Total Revenues	545,547	559,804	14,257
EXPENDITURES			
Roads and bridges	171,600	172,462	(862)
Snow Removal	170,217	170,959	(742)
Solid waste disposal	68,675	82,084	(13,409)
Fire Protection and ambulance	42,075	32,557	9,518
Administration	26,930	20,824	6,106
Polling places	2,500	2,479	21
Animal control	2,000	525	1,475
Street lights	2,400	1,886	514
Cemeteries	3,800	3,715	85
Community projects	8,400	7,150	1,250
Shellfish conservation	27,500	28,288	(788)
Soil and water	7,200	7,200	0
Reserves:			
Equipment maintenance	12,250	11,534	716
Salt shed	15,000	0	15,000
Recycling and compost	5,000	2,974	2,026
Total Expenditures	565,547	544,637	20,910
Excess of Revenues Over (Under) Expenditures	(20,000)	15,167	35,167
Other Sources (Uses)			
Budgeted utilization of fund balance	20,000	0	(20,000)
Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	\$ 0	\$ 15,167	15,167
Fund Balance - July 1, 1994		651,739	
Fund Balance - June 30, 1995		\$ 666,906	

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STUDY COMMISSION RECOMMENDATIONS

STATE OF MAINE
116TH LEGISLATURE

Final Report
of the

**UNORGANIZED TERRITORY EDUCATION
AND SERVICES FUND STUDY COMMISSION**

Members:

Rep. Richard Gould, Chair
Sen. Stephen Hall
Sen. Richard Carey
Rep. Eleanor Murphy
Rep. Clyde Hichborn
James A. McBreaity
Roland D. Martin
David M. Carlisle
John Willard
Hollis E. Irvine

Staff:

Kevin Madigan, Legislative Analyst

Office of Fiscal & Program Review
State House Station 5
Augusta, Maine 04333
(207) 287-1635

RECOMMENDATIONS

1. **Make the U.T. eligible for the 5% minimum state subsidy for education.**

Maine subsidizes the costs of education in the State substantially. However, while some school units historically received as much as 90% state subsidy, other units received nothing because the subsidy is based on a complex formula that incorporates, among other things, the number of students in a district and the value of all taxable property in a district. A school unit with many students but a small property tax base receives more funding than a unit with the same number or less students but a large tax base. For the most part, units in southern Maine have been low receivers, or "zero receivers" while units in northern and central Maine have been high receivers due almost entirely to the differences in tax bases.

One major exception to this geographic division is the U.T. Most of the U.T. is located in Aroostook County and nearly all of it is found in the northern half of the state. However, since education is a statewide expense, all of the U.T. is considered a single unit. Therefore, the tax base is incredibly large (\$1.5 billion) compared to the number of students (1,350 Ave.) In the district. Obviously, the U.T. had never been eligible for any state subsidy for education under the formula, much like some of the wealthier, smaller districts elsewhere in the state.

During the middle and late 1980s, property values surged upward in southern Maine. This caused many low receiving units to receive less subsidy than they had been. The double whammy of higher taxes causing a loss of state aid thereby causing even higher taxes led to many taxpayer revolts. The Legislature responded to this crisis by enacting a "minimum state allocation" (20-A MRSA §15613 sub-§13). While not solving the crisis, these funds mitigated the problem somewhat by providing at least some state aid to help lower property tax bills in units that received little or no aid previously. Unfortunately for the resident of the U.T., the minimum state allocation was guaranteed to "...each school administrative unit..." The Department of Education does not consider the U.T. to be a "school administrative unit" even though 36 MRSA §1603 specifically states that the cost of education (in the U.T.) is to be determined by the School Finance Act in Title 10-A as if the U.T. were a municipality. Since all municipalities either are a school administrative unit or in one, the implication of section 1603 is clear: any special programs, like the minimum state allocation, that reduce the cost of education in municipalities must be provided to the residents of the U.T. to reduce the cost of education in the U.T.

The Commission understands the entire school funding issue is under intense scrutiny and the minimum state allocation concept may be changed. Indeed, some commission members believe it should never have started in the first place and should be repealed. However, to the extent that it exists and the U.T. meets the eligibility requirements of this (or any other) program, the Commission recommends that the resident of the U.T. receive their fair share of available state funds.

The Commission stopped short of recommending that the U.T. become a "school administrative unit" because the Department of Education raised a number of administrative concerns that were unable to be addressed within the time frame of this study. While such a recommendation remains a future possibility (indeed, the concept should be the focus of continued discussion between the Fiscal Administrator and the Commissioner of Education), until a decision is finally reached, every effort must be made to treat the residents of the U.T. in the same manner

as resident in organized municipalities.

2. Avoid collection through the municipal cost component of teacher retirement costs that are paid by the State through the General Fund.

The State of Maine pays 100% of the employer share of teacher retirement. This is not part of General Purpose aid for Education that subsidizes the local costs of education in the amount of \$515 million annually but represents a significant additional local subsidy (hence a reduction in local property tax bills) of more than \$128 million in FY 1994-95. For many years, teacher retirement costs for teacher in the U.T. were still funded by U.T. property taxes rather than the state. While this is no longer the case (the State now pays the employer share for U.T. teachers and even partially reimbursed the U.T. for some of the years of overpayment), there is still a problem with funding U.T. teacher retirement.

The U.T. budget is based on agency requests for funds and taxes as assessed in the amount needed to satisfy those requests. If actual expenditures are less than the budgeted amount, a surplus will exist at the end of the year. Existing budget development rules require the fiscal Administrator to include the amount of U.T. teacher retirement costs (about \$125,000 in FY 1994-95) in the U.T. budget, upon which taxes are based. At the end of the year, however, when the Administrator makes the final reimbursement to the general Fund for costs of services rendered, the retirement costs are not paid for by the U.T.; the General Fund picks up the employer share. Since taxes were raised on the budgeted amount, a surplus exists and taxes were raised that were not necessary. Even though this surplus can be (and in fact often is) used to lower the tax assessment in the next fiscal year, the Commission believes that U.T. residents should not have to pay "unnecessary" taxes to begin with.

3. Recommend the Commissioner (or his designee) work closely with local residents on issues concerning each of the seven schools in the U.T.

Another education issue arose during the study period regarding local control over schools. Unlike organized municipalities, the U.T. has no school board or superintendent to determine or administer education policy. The Commissioner (or designee) is charged by statute to oversee all education related matters. While this ensures that U.T. residents will receive the education guaranteed all residents of Maine, it does so without the "official" local involvement of school boards that most citizens enjoy.

The Commission understand that the biggest drawback to living in the U.T. is the lack of local control over community decisions. However, we also understand that education is a personal issue as well as a community one. Without a "local" school, some residents of the U.T. would have to send their kindergartners more than 25 miles one way to school. Elementary students could easily spend 1 1/2 to 2 hours on a bus both going to and coming from school. Parents have no representation on school boards or in school units that receive their children as tuitioned students. Residents of the U.T. "community" would be without the one local place they have to congregate and socialize when necessary. Having no control over these personal aspects of ones life is very different than having no control over local government issues.

The Commission received testimony that the department of Education does work closely with some school groups such as PTAs/PLOs or an elected three member advisory board in the case of one school. The Commission also received testimony that the Department has occasionally said: "Because the law says so!" when local residents have questioned the rationale for a decision by the Commissioner or been denied input on important school decisions. A proposal for statutory language requiring an elected or appointed school board for each of the U.T. schools was discussed by the Commissioner but members stopped short of recommending such a mandate at this time. Instead, we believe that the Commissioner should become more active in establishing good working relationships at each of the schools over which he exerts control. If informal groups do not or can not work effectively, we would encourage residents in the U.T. to approach their representatives in the Legislature to develop legislation that would create a formal process more like that which exists in organized municipalities.

Along these lines, the Commissioner heard from some residents of the U.T. that the entire state administration component of education in the U.T. should be abolished. Students could either be tuitioned out to the nearest organized municipal school or the schools in the U.T. could be annexed to the nearest school administrative unit. Since both of these options have positive and negative results associated with them, Commission members believe that further study is needed. Proponents of such a move are encouraged to work with U.T. residents, the Department of Education, the Joint Standing Committee on Education and the Fiscal Administrator of the U.T. to determine the feasibility of such change. If education services can be provided more efficiently and cost effectively, then we believe these options should be pursued vigorously. Given more time to conduct our study, we would have gladly looked into these possibilities ourselves.

4. Repeal statutory language that requires taxpayers in the U.T. to pay up to 10% of the General Fund appropriation to the Land Use Regulation Commission (LURC) to account for planning services and activities.

Years ago, LURC was funded entirely by the residents of the U.T. even though some of its activities were conducted in certain plantations and other organized communities. This practice was stopped in the early 1980s based on an opinion of the Attorney General that stated in effect that any service provided to residents of the State in both organized municipalities and unorganized territories could not be funded by a tax solely on residents of the U.T. LURC thus became a General Fund agency.

In the early 1990's, 12 MRSA §685-E was enacted and provided that residents of the U.T. could be assessed up to 10% of the General Fund appropriation for LURC for planning services rendered to the U.T. No such assessment was made on organized municipalities. This means that property owners in the U.T. pay an extra tax over and above that paid by property owners in organized areas for essentially the same service.

The Commission realizes that most of LURC's work is done in the U.T. However, unless all LURC's funding is derived from user fees, it is unfair to tax one group of receivers differently than another for the same service. Since the Commission does not want to make the efficient operation of LURC subject to the whims and vagaries of user fees or dedicated revenue, we believe that as a matter of fairness, LURC must be funded entirely from the General Fund.

5. Recommend that an advisor budget committee be appointed in each County that has unorganized territory within its borders.

Much like the school board issue discussed earlier in this report, many residents of the U.T. feel powerless when critical decisions about their well-being are made. Recognizing again that no local control is the price one pays for not being in an organized municipality, the commission nevertheless believes that residents of the U.T. should have a forum to present their views in certain instances. Budget issues are just as important to taxpayers in the U.T. as they are elsewhere. However, most U.T. taxpayers have little or no input in the process and receive little or no feedback on decisions even when made directly on their behalf. While very few people like paying taxes everyone should at least know how and why their tax dollars are being spent.

The Commission heard testimony that in some counties the budget process is working well and people have no complaints. Still, an advisory budget committee made up of three (or more) residents of the U.T. working closely with the County Commissioners to develop their "piece" of the county budget, would go a long way towards improving the budget process in all counties with U.T. Such a committee could advocate for U.T. taxpayers during the official budget process when spending decisions are made and could serve as information resources in their particular section of U.T. when residents or other taxpayers have budget questions.

We believe that an informal process can and should work at this time. If, for some reason it doesn't we believe that a formal process similar to that currently used by some counties and municipalities (described by statute; see 30-A MRSA Chapter 3) should be established by legislation at a later date. All taxpayers, organized or not, deserve at least an opportunity to be heard by their representatives to taxing authorities. Otherwise, "taxation without representative" becomes a rallying cry with the potential for significant changes. Therefore, we recommend that the County Commissioners in each county with U.T. appoint an advisory budget committee of at least three members, all of whom live in the U.T. of that particular county. This committee would advise the commissioners on that portion of the county budget that deals with the U.T.

6. Recommend that the State Tax Assessor, upon request of the county commissioners, provide one set of U.T. tax maps without charge to each county with U.T.

As the Commission discussed issues that might improve service delivery in and to the U.T., testimony was received that indicated the difficulty of obtaining tax information in certain instances. Unlike organized municipalities, there is rarely a single location outside of August for U.T. taxpayers to use tax maps. Surveyors, appraisers, real estate agents and others would benefit from easier access to this data and thus be able to provide better service to the U.T. citizens. Having a set of U.T. tax maps available to the public at the respective offices of the county commissioners should provide this easier access.

7. Recommend that general statutory statements be enacted that ensure U.T. residents are treated fairly with respect to certain state programs.

In the mid-1980's certain legislators realized that the citizens of the U.T. were not enjoying the same benefits that residents of organized municipalities were. Legislation was drafted that referenced the U.T. in specific state programs (e.g., 36 MRSA §1505; 30-A MRSA §5681 sub-§6; 20-A MRSA §§3253-A and 3254-A) but many people still believed that broader statements of legislative intent already in existence (i.e., 36 MRSA §1603) meant that the U.T. would be eligible for any program of state assistance provided to organized units of government. Unfortunately for the U.T. program administrators determined that any law that did not specifically reference the U.T. did not apply to the U.T. Even some programs that clearly mentioned U.T. were not funded appropriately (see earlier discussion of teacher retirement).

For these and other reasons, a fiscal administrator for the U.T. was created. It was hoped that an administrator could review all statutes and proposed legislation to ensure U.T. citizens were treated fairly and equally. However, even this proved too much to hope for and programs still exist (e.g., tree growth reimbursement) that treat U.T. taxpayers differently than organized taxpayers.

This recommendation is intended to overcome this situation in the future. During our study it became apparent that the U.T. is simply forgotten when new programs are being developed outside of the taxation area. By adding statements of intent to the statutes that most frequently impact the U.T. (Title 36, Taxation; Title 10-A, Education; Title 30-A, Municipalities and Counties) the Commission hopes to keep the U.T. in the minds of policy makers as programs are created or amended. Coupled with a very strong suggestion that the fiscal administrator review all proposed legislation for actual or potential impact on the U.T., we believe that this recommendation will ensure that citizens of the U.T. will be treated just like very other citizens of Maine. We do not expect retroactive payments for the U.T., but from now on, we believe the U.T. should be treated fairly, especially regarding tree growth reimbursement, property tax relief and other existing programs.

8. Other Issues.

During the course of our review a number of other issues were discussed and debated without finding majority support for recommended action. An important issue the Commission was made aware of involves a lawsuit against the State on behalf of U.T. taxpayers. The suit was filed prior to the formation of the study commission and is currently being appealed to the Supreme Court. The Commission voted early on in its deliberations to ignore the suit, per se, because it was not included within the scope of our study. Still, many of the issues in the lawsuit did end up being discussed by members of the Commission. Any discussion, recommendation or lack thereof should not be construed as expressing an opinion or state of intent on behalf of either the U.T. or the State relative to the suit. The members of the Commission, along with everyone involved in the suit eagerly await a decision by the lawcourt on the merits of each issue.

A second issue discussed by the Commission concerns the impact of deorganized on the taxpayers in the U.T. Deorganization of a municipality can occur for many reasons, but a primary one seems to be the cost of providing services. Those towns that have recently deorganized have found their mill rates substantially reduced once the state and the county become responsible for service provision. This is only because the cost of those services is spread over a larger tax base which means that existing taxpayers in the U.T. have to pay more than they otherwise would if the municipality had not deorganized.

Obviously, there is limited control over a local decision to deorganize. However, some Commission members felt that the process is perceived as too easy, especially if towns with hundreds of residents can do it. If the problem continues to develop, the Commission believes that the Legislature will have to review the statutory deorganization process.

A closely related issue is the amount of taxes paid by U.T. taxpayers versus the amount of services received. Many people see the low mill rates in the U.T. and think everything is okay. However, a mill rate of eight or ten may be high if there is a limited need for services. Also, evidence was presented that showed various organized municipalities with mill rates lower than those in the U.T. We understand and empathize with taxpayers frustration when taxes rise without good reason. Undocumented payments such as state cost allocation charges can lead to such frustration. However, if taxes are based on legitimate costs of services then complaints are minimal. Therefore, it is incumbent on everyone involved in establishing the U.T. mill rates that they be set at levels sufficient to provide needed services but low enough to avoid creating unneeded surpluses.

The final issue before the Commission dealt with the administration of the U.T. Some taxpayers wanted a great deal of financial and accounting information to be readily available to them, some of which doesn't usually exist publicly for organized municipalities, much less the U.T. Others wanted a strong independent administrator with no ties to State government. Still others want much more local control over U.T. functions. While the Commission understands peoples' concerns about these issues, we choose to make no recommendations about them at this time. The sudden death of the first Fiscal Administrator has required much on the job learning by the present administrator. Given time, we believe that she will further develop the knowledge, skills and abilities to serve the people of the U.T. well. Financial reporting and auditing are already scheduled to begin and should help taxpayers better understand their situation. If problems become too difficult to handle under the existing form of administration local control is an option for U.T. residents who decide to organize in an attempt to better meet their needs for services. While this option is unlikely to be viable for most residents of the U.T., it is an important one to consider for those residents in areas with comparatively large numbers of people such as Benedicta, Greenfield, Rockwood, etc.

CONCLUSION

The Unorganized Territory Education and Services Fund Study Commission realizes that this report represents a single step on the road to fair and equal treatment of the residents and taxpayers that live, work and play in the State's vast unorganized territories. We know it will take a lot more effort by many people to travel that road to its end. Indeed, one member of the Commission was fond of saying that no one forgot the U.T. residents when a new tax was enacted, but no one knew they were there when programs to reduce taxes were created. We simply ask that whenever policy makers and administrators devise new programs or amend existing ones in the name of improving services or reducing the tax burden for the citizens of Maine, they remember the more than 6,000 residents of the Unorganized Territory that are also citizens of the State. We urge serious discussion of our proposals and encourage continued review and analysis of programs that affect the U.T.

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**FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 1995**



Independent Auditor's Report

Certified
Public
Accountants

Alexander M. Runyon
Glenn S. Kersteen
Carl N. Ouellette
John J. Sullivan
Kathleen B. Tyson

D. Bradlee Hodson
Of Counsel

State of Maine Department of Audit
Serving as Audit Committee
Unorganized Territory Education and Services Fund:

We have audited the financial statements of the Unorganized Territory Education and Services Fund as of and for the year ended June 30, 1995, as listed in the table of contents. These financial statements are the responsibility of the Unorganized Territory Education and Services Fund management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The financial statements referred to above include only the financial activities of the State of Maine Unorganized Territory Education and Services Fund, which is represented by certain accounts of the State of Maine, as more fully explained in the footnotes.

As described in the notes, the financial statements referred to above do not include financial statements of the general fixed assets account group, which should be included to conform with generally accepted accounting principles. The amount which should be recorded in the general fixed assets account group is not known.

In our opinion, except for the effect on the financial statements of the omission described in the preceding paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the Unorganized Territory Education and Services Fund as of June 30, 1995 and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The individual fund financial statements listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements of the Unorganized Territory Education and Services Fund. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

P.O. Box 842
Sharp's Wharf
Camden, ME 04843
207-236-8781
FAX 207-236-9669

20 Long Creek Drive
South Portland, ME 04106
207-773-2986
FAX 207-772-3361

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STATE OF MAINE UNORGANIZED TERRITORY
EDUCATION AND SERVICES FUND
Annual Financial Report
Year ended June 30, 1995

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STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

Combined Balance Sheet

All Fund Types

June 30, 1995

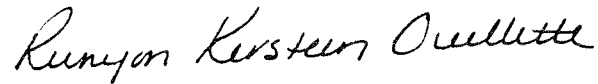
(with comparative totals for June 30, 1994)

		General Fund	Fiduciary Fund Types Agency Fund	Totals (Memorandum Only) 19951994	
ASSETS					
Receivables:	\$				
Taxes receivable--current year		261,433	-	261,433	231,476
Taxes receivable--prior years		72,779	-	72,779	44,114
Tax liens		8,905	-	8,905	55,568
Due from State of Maine Treasury		3,471,292	148,787	3,620,079	3,683,714
Total assets	\$	3,814,409	148,787	3,963,196	4,014,872
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts payable and payroll withholdings		52,329	-	52,329	188,338
Accrued wages		210,000	-	210,000	230,000
Accrued compensated absences		73,000	-	73,000	62,000
Due to State of Maine Treasury - Education		172,016	-	172,016	603,317
Due to other government agencies		-	148,787	148,787	173,163
Deferred tax revenue		300,000	-	300,000	280,000
Total liabilities		807,345	148,787	956,132	1,536,818
Fund equity:					
Unreserved:					
Undesignated		3,007,064	-	3,007,064	2,478,054
Total fund equity		3,007,064	-	3,007,064	2,478,054
Total liabilities and fund equity	\$	3,814,409	148,787	3,963,196	4,014,872

See accompanying notes to financial statements.

State of Maine Department of Audit
Page 2

In accordance with *Government Auditing Standards*, we have also issued a report dated January 8, 1996 on our consideration of the State of Maine Unorganized Territory Education and Services Fund's internal control structure and a report dated January 8, 1996 on its compliance with laws and regulations.

A handwritten signature in cursive script, reading "Runyon Kersten Ouellette".

January 8, 1996
South Portland, Maine

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND
Statement of Revenues, Expenditures and Changes in Fund Balance
General Fund

Year ended June 30, 1995

(with comparative figures for year ended June 30, 1994)

	1995	1994
Revenues:		
Taxes	\$ 14,061,218	15,246,544
Intergovernmental	227,814	206,172
Charges for services	214,146	175,463
Other	247,792	310,012
Total revenues	14,750,970	15,938,191
Expenditures:		
Current:		
Education	8,357,006	8,367,573
County reimbursements for services	3,095,576	3,338,835
Departmental	879,748	825,424
Unclassified	1,889,630	1,752,457
Total expenditures	14,221,960	14,284,289
Excess of revenues over expenditures	529,010	1,653,902
Fund balance, beginning of year	2,478,054	824,152
Fund balance, end of year	\$ 3,007,064	2,478,054

See accompanying notes to financial statements.

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

General Fund

Year ended June 30, 1995

	Budget	Actual	Variance favorable (unfavorable)
Revenues:			
Taxes	\$ 13,772,714	14,061,218	288,504
Intergovernmental	145,000	227,814	82,814
Charges for services	130,000	214,146	84,146
Other	360,000	247,792	(112,208)
Total revenues	14,407,714	14,750,970	343,256
Expenditures:			
Current:			
Education	8,948,675	8,357,006	591,669
County reimbursements for services	3,095,576	3,095,576	-
Departmental	1,019,917	879,748	140,169
Unclassified	2,079,966	1,889,630	190,336
Total expenditures	15,144,134	14,221,960	922,174
Excess of revenues over (under) expenditures	(736,420)	529,010	1,265,430
Other financing sources (uses):			
Budgeted use of surplus	1,159,974	-	(1,159,974)
Budget deallocation	(423,554)	-	423,554
Total other financing sources (uses)	736,420	-	(736,420)
Excess of revenues and other financing sources over expenditures and other financing uses	-	529,010	529,010
Fund balance, beginning of year		2,478,054	
Fund balance, end of year	\$	3,007,064	

See accompanying notes to financial statements.

STATE OF MAINE UNORGANIZED TERRITORY
EDUCATION AND SERVICES FUND
Notes to Financial Statements

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Unorganized Territory Education and Services Fund conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of the more significant of such policies:

A. Reporting Entity

These financial statements include only the financial activities of the State of Maine Unorganized Territory Education and Services Fund (UT). This fund is part of the State of Maine and has been included in the State of Maine's General Purpose Financial Statements. The UT does not have separate legal standing or corporate powers that would distinguish it as being legally separate from the State of Maine. The activity of the UT is accounted for as part of a special revenue fund within the State of Maine's accounting system. This activity has been extracted from these accounting records, appropriately adjusted, and reported independently in these financial statements.

The State of Maine Unorganized Territory Education and Services Fund, as described above, accounts for the expenditure of funds to support certain services to the unorganized territories, namely education, general assistance, forest fire control, and land use regulation. The UT also expends funds in the form of payments to the various counties in the State which contain unorganized territories, for both county taxes and for reimbursement of services rendered by the individual counties to the unorganized territories within that county's boundaries. Revenue is raised to support these costs on an annual basis in the form of property taxes assessed by the State of Maine on individual property owners within the unorganized territories.

B. Basis of Presentation

The accounts of the UT are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds are reported by type in the financial statements. Amounts in the "totals - memorandum only" columns in the preceding financial statements represent a summation of the combined financial statement line items of the fund type, and are presented only for analytical purposes. The summation may include fund types that use different bases of accounting and interfund transactions that have not been eliminated. Consequently, amounts shown in the "totals - memorandum only" columns are not comparable to a consolidation and do not represent the total resources available, or the total revenues and expenditures/expenses of the UT. The UT uses the following fund categories and fund types:

GOVERNMENTAL FUNDS

Governmental Funds are those through which most governmental functions of the UT are financed. The acquisition, use and balances of the UT's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of changes in

STATE OF MAINE UNORGANIZED TERRITORY
EDUCATION AND SERVICES FUND
Notes to Financial Statements, Continued

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

financial position, rather than upon net income determination. The following is the UT's Governmental Fund Types:

General Fund - This fund accounts for all financial transactions except those required to be accounted for in another fund.

FIDUCIARY FUNDS

Agency Funds - Agency Funds are used to account for assets that the UT holds on behalf of others as their agent. The UT accounts for the collection and disbursement of excise taxes on behalf of the counties' unorganized territories in an agency fund.

C. Basis of Accounting

The accounting and reporting treatment applied to a fund is determined by its measurement focus. Governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

Governmental Funds are accounted for using the modified basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Revenues are recognized (recorded) in the accounting period in which they become susceptible to accrual, that is, when they become both measurable and available to finance expenditures of the current fiscal period. Available means collectible within the current period, or soon enough thereafter to be used to pay liabilities of the current period. This contrasts with the method used by private-sector entities, where revenues are recorded when they are earned.

Charges for services and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received.

Under the modified accrual basis of accounting expenditures are generally recognized when the related fund liability is incurred.

D. Budgetary Accounting

Each year the Fiscal Administrator of the UT requests budget information from the state agencies and counties who provide services to the taxpayers of the unorganized territories. Bi-annually the Joint Standing Committee on Appropriations and Financial Affairs recommends to the Legislature a state wide

STATE OF MAINE UNORGANIZED TERRITORY
EDUCATION AND SERVICES FUND
Notes to Financial Statements, Continued

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

budget which includes the state wide components of the State of Maine Unorganized Territory. The Fiscal Administrator drafts a legislative document (L.D.) for the purpose of setting and authorizing the collection of taxes in the UT to the Legislature for consideration. This L.D. is known as the "Municipal Cost Component". Once the L.D. is printed and assigned, the Fiscal Administrator prepares and submits an analytical report of the legislation to the members of the Joint Standing Committee on Taxation, each legislator who has unorganized territory within their district, and the office of the county commissioners of each county with unorganized territories.

Once the Legislature approves the Municipal Cost Component, the State Tax Assessor levies a tax on all nonexempt real and personal property in the unorganized territories. The taxpayer's bill is based on three components -- the cost of state services spread across the unorganized territories, the cost of county provided services specific to each county, and the cost of county taxes specific to each county.

E. General Fixed Assets

The UT does not maintain a general fixed asset group of accounts. Expenditures for property and equipment are charged to departmental operations whenever such items are purchased. The UT does maintain an inventory of fixed assets for insurance purposes.

F. Vacation and Sick Leave

The UT (State) permits employees to accumulate a limited amount of earned but unused vacation benefits which will be paid to employees upon separation from State service. The cost of vacation benefits at June 30, 1995 was \$73,000 and has been accrued in the General Fund as it is expected that these liabilities will be funded with current expendable resources. Employees' sick time is not vested; therefore expense for sick time is recorded when paid.

PROPERTY TAX

Property taxes for the current year were committed on April 20, 1994 based on the assessed value of all real and personal property located in each county. Tax bills are mailed annually by August 1, with one installment due on October 1. Interest was charged at 11% on all taxes unpaid after this date. Assessed values are periodically established by the UT's Assessor at 100% of estimated market value. At July 15, 1993, the date on which the current year's assessed value was based, the assessed value represented 100% of estimated market value.

The UT is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$190,336 for the year ended June 30, 1995. The variance between actual property tax revenues and budgeted property tax revenues represents supplemental taxes, overlay and the change in deferred taxes.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The UT has the authority to foreclose on property eighteen months after the filing of the lien if the tax liens and associated costs remained unpaid.

STATE OF MAINE UNORGANIZED TERRITORY
EDUCATION AND SERVICES FUND
Notes to Financial Statements, Continued

PROPERTY TAX, CONTINUED

Property taxes levied during the year were recorded as receivables at the time the levy was made. The receivables collected during the year and in the first sixty days following the end of the fiscal year have been recorded as revenues. The remaining receivables have been recorded as deferred revenues.

The following summarizes the 1995 levy:

	Assessed value	Tax rate	Commitment
Aroostook	\$ 335,850,988	.00885	2,972,282
Franklin	82,804,894	.01006	833,018
Hancock	47,840,315	.00834	398,988
Kennebec	3,341,353	.00677	22,621
Knox	3,916,584	.00755	29,570
Lincoln	2,858,128	.00688	19,664
Oxford	72,178,488	.00905	653,216
Penobscot	145,318,926	.01194	1,735,108
Piscataquis	383,597,985	.00820	3,145,504
Somerset	329,644,096	.00862	2,841,532
Waldo	290,970	.00737	2,144
Washington	106,679,410	.01049	1,119,067
	1,514,322,137		13,772,714
Supplemental taxes assessed			259,286
			14,032,000
Less:			
Collections and abatements			13,770,567
Balance at June 30, 1995			\$ 261,433
Comprised of:			
Personal property taxes			\$ 24,360
Real estate taxes			237,073
Balance			\$ 261,433
Due date			10/1/95
Interest rate on delinquent taxes			11%
Percent of collection			98%

STATE OF MAINE UNORGANIZED TERRITORY
EDUCATION AND SERVICES FUND
Notes to Financial Statements, Continued

PENSIONS

Maine State Retirement

All employees of the State of Maine Unorganized Territory Education and Services Fund are considered State employees and are paid by the State of Maine. Membership in the Maine State Retirement System (MSRS) is a condition of employment for State employees and public school teachers, and is optional for elected and appointed officials. Eligibility is granted upon hiring. For those employed by political subdivisions, local districts and agencies, membership is contingent upon the system's Board of Trustees' approval of the entity's participation in the plan. If approved, membership is a condition of employment for all employees hired after plan inception and is granted upon hiring. Participation of elected officials of political subdivisions is optional. The UT payroll for employees covered by this group for the fiscal year ended June 30, 1995, cannot be broken out from the total State payroll.

Participating employees who retire after 25 years of creditable service or after attainment of age 60 with either 10 years of creditable service or one year of service immediately before retirement, are entitled to an annual retirement benefit, payable monthly for life, that is generally 2% of the member's average final compensation multiplied by the years of membership service and up to 25 years of prior creditable service, reduced for retirement before age 60. For participants with less than 10 years creditable service on July 1, 1993, the eligibility age is increased to age 62 and early retirement benefits are reduced 6% for each year before age 62. A member may elect an option for a reduced benefit payable for life with the provision that after the member's death a beneficiary receives benefits for life.

The MSRS covered employees are eligible for disability retirement, ordinary and accidental death benefits and a portion of the employer contribution is acknowledged for these purposes. Disability benefits and eligibility are contingent on dates of hire and options selected by employees consistent with applicable statutes.

Employees who are receiving ordinary and disability retirement benefits and their beneficiaries are provided an automatic cost-of-living adjustment effective September 1 which is applied to all benefits that have been in payment for twelve months. Members with less than 10 years creditable service on July 1, 1993 will not receive a cost-of-living adjustment until they reach their normal retirement age. The increase is equal to the annual percentage change in the consumer price index (CPI) to a maximum amount of four percent. Additional amounts may be paid, up to the actual amount of the change in the CPI, contingent upon sufficient funding and with the Governor's approval.

LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

The UT is aware of the existence of several landfills currently in varying degrees of closure. The liability for closure falls on the individual County's Unorganized Territory funds. The State of Maine Unorganized Territory Education and Services Fund would be effected by virtue of an increase in the municipal cost component needed in a year in which closure costs were incurred. The amount and timing of these potential costs are unknown.

STATE OF MAINE UNORGANIZED TERRITORY
EDUCATION AND SERVICES FUND
Notes to Financial Statements, Continued

COUNTY TAX

The following summarizes the amounts of county taxes paid to each of the counties for the year ended June 30, 1995:

Aroostook	\$ 452,928
Franklin	87,543
Hancock	28,012
Kennebec	3,413
Knox	7,044
Lincoln	3,215
Oxford	57,612
Penobscot	136,932
Piscataquis	555,790
Somerset	370,627
Waldo	471
Washington	186,043
<u>Total</u>	<u>\$ 1,889,630</u>

OTHER EMPLOYEE BENEFITS

A. Postretirement Health Care Benefits

The employees of the State of Maine Unorganized Territory Education and Services Fund are covered under the State of Maine's employer benefits program. In addition to providing pension benefits, the State of Maine provides certain health care benefits for most retired State employees and 25% of the cost for certain retired teachers. Coverage for non-Medicare eligible retirees includes basic hospitalization, supplemental major medical, care of mental health conditions, alcoholism, substance abuse, and prescription drug costs. Retirees eligible for Medicare are covered under insurance policies designed to supplement Medicare. The benefits to non-Medicare eligible retirees are provided through insurance companies. Expenditures for postretirement health care benefits are recognized as premiums are paid, using funds generated from current contributions.

Effective July 5, 1991 for State employees first employed before July 1, 1991 the Maine State Retirement System pays 100% of the retirees' share of health insurance premiums. For state employees first employed after July 1, 1991 the Maine State Retirement System pays a pro rata portion of the retirees' share of health insurance premiums, ranging from 0% for employees with less than 5 years participation to 100% for employees with 10 or more years of service.

B. Postretirement Life Insurance Benefits

The State of Maine also provides certain life insurance benefits for retired employees who, as active employees, participated in the group life insurance program. For employees who participated for 10 continuous years prior to retirement, payments of claims are made by the Maine State Retirement System using funds generated from premiums paid by employees while in active status and paid by the State after retirement. The State of Maine recognizes the cost of providing these benefits as claims are paid to

**STATE OF MAINE UNORGANIZED TERRITORY
EDUCATION AND SERVICES FUND
Notes to Financial Statements, Continued**

OTHER EMPLOYEE BENEFITS, CONTINUED

beneficiaries. Costs also include an administrative fee to the retirement system and a retention fee to a life insurance company.

C. Deferred Compensation

The State offers its employees a deferred compensation plan created in accordance with Internal Revenue Code §457. The plan is available to all State employees, and permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are solely the property and rights of the State, subject only to the claims of the State's general creditors. Participants' rights under the plan are equal to those of general creditors of the State in an amount equal to the fair market value of the deferred account for each participant. In the past, the plan assets have been used only to pay benefits. The State believes that it is unlikely that it will use the assets to satisfy the claims of general creditors.

SELF-INSURANCE

A. Risk Management

The State of Maine Unorganized Territory Education and Services Fund falls under the State of Maine's risk management disclosures relative to this Fund and is reported in the State of Maine's financial statements.

The State of Maine is self-insured for vehicle liability, tort claim liability, civil rights liability, professional liability, and foster parent and respite care liability with a maximum coverage of \$300,000 per occurrence. The State's management believes it is more economical to manage these risks internally and set aside assets for claim settlements in its internal service fund, the Risk Management Fund. Through the Risk Management Fund the State also purchases commercial insurance for all other risks of loss including property insurance and food stamp coverage which have deductibles of \$1,000,000 and \$500,000, respectively. Fund revenues are primarily from contributions from other funds and are planned to match expenses for insurance premiums, self-insurance claims and operating expenses.

The State is also self-insured for unemployment compensation and workers' compensation. As a direct reimbursement employer for all unemployment compensation, the State recognizes all costs for unemployment compensation as claims are paid.

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

General Fund

Balance Sheet

June 30, 1995

(with comparative figures for June 30, 1994)

	1995	1994
ASSETS		
Receivables:		
Taxes receivable--current year	\$ 261,433	231,476
Taxes receivable--prior years	72,779	44,114
Tax liens	8,905	55,568
Due from State of Maine Treasury	3,471,292	3,510,551
Total assets	\$ 3,814,409	3,841,709
LIABILITIES AND FUND EQUITY		
Liabilities:		
Accounts payable and payroll withholdings	52,329	188,338
Accrued wages	210,000	230,000
Accrued compensated absences	73,000	62,000
Due to State of Maine Treasury - Education	172,016	603,317
Deferred tax revenue	300,000	280,000
Total liabilities	807,345	1,363,655
Fund equity:		
Unreserved:		
Undesignated	3,007,064	2,478,054
Total fund equity	3,007,064	2,478,054
Total liabilities and fund equity	\$ 3,814,409	3,841,709

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND
General Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year ended June 30, 1995

(with comparative actual amounts for year ended June 30, 1994)

	1995		Variance favorable (unfavorable)	1994 Actual
	Budget	Actual		
Revenues:				
Taxes:				
Property taxes	\$ 13,772,714	14,002,475	229,761	15,173,930
Change in deferred property taxes	-	(20,000)	(20,000)	(30,000)
Interest and costs on taxes	-	78,743	78,743	102,614
Total taxes	13,772,714	14,061,218	288,504	15,246,544
Intergovernmental:				
State Revenue Sharing	145,000	227,814	82,814	206,172
Total intergovernmental	145,000	227,814	82,814	206,172
Charges for services:				
Educational tuition	130,000	214,146	84,146	175,463
Total charges for services	130,000	214,146	84,146	175,463
Other:				
Miscellaneous	125,000	-	(125,000)	73,065
Education--trust	125,000	106,322	(18,678)	109,120
Education--miscellaneous	110,000	141,470	31,470	127,827
Total other	360,000	247,792	(112,208)	310,012
Total revenues	14,407,714	14,750,970	343,256	15,938,191
Expenditures:				
Current:				
Education:				
General operations	5,501,337	4,917,803	583,534	4,938,679
Salaries and benefits	2,325,723	2,365,945	(40,222)	2,176,949
Professional services	336,878	450,759	(113,881)	348,839
Travel expenses	44,343	52,760	(8,417)	49,130
Vehicle operation	159,266	135,232	24,034	131,624
Utility services	44,905	62,946	(18,041)	60,206
Pensions	44,803	19,009	25,794	52,262
Rents	510	287	223	508
Repairs	76,562	45,705	30,857	59,726
Insurance	7,577	11,775	(4,198)	20,915
Fuel	49,000	35,213	13,787	35,228
Supplies	99,621	95,134	4,487	107,779
Capital improvements	235,402	150,911	84,491	269,411
Other	22,748	13,527	9,221	116,317
Total education	8,948,675	8,357,006	591,669	8,367,573

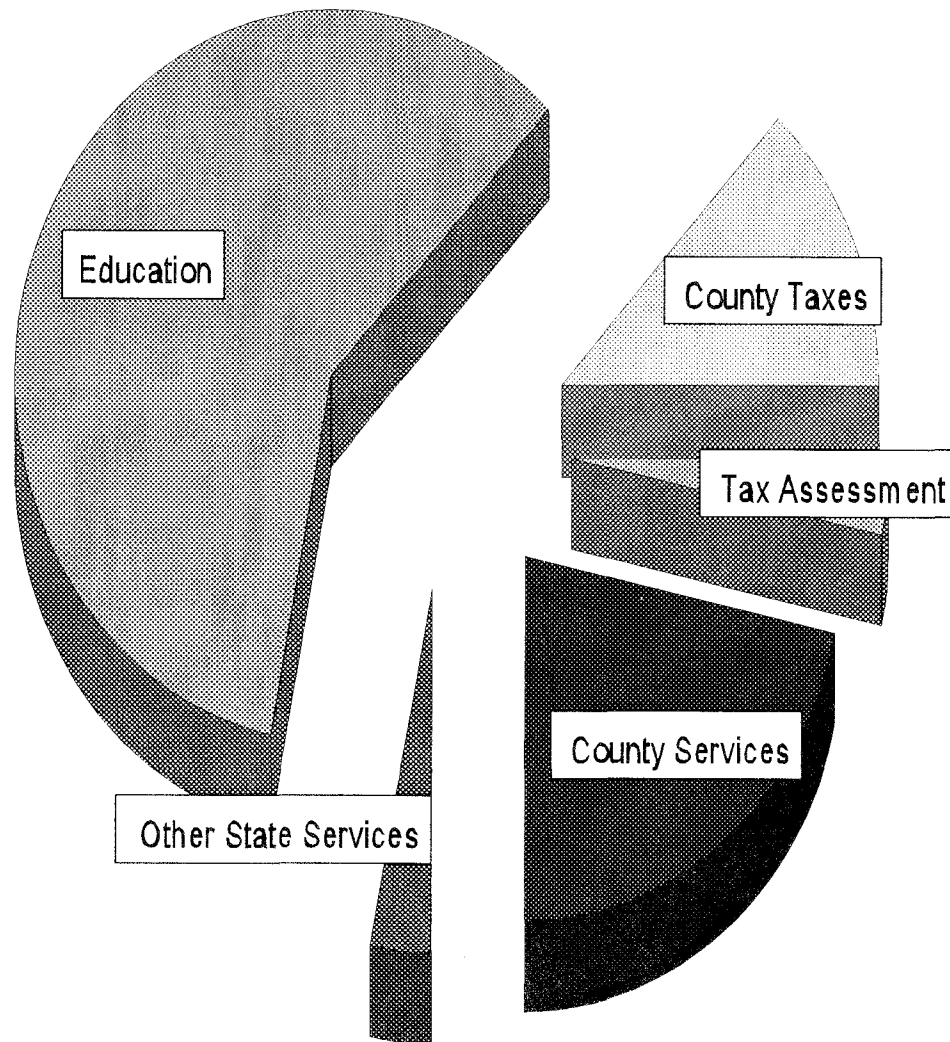
STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual, Continued

	1995		Variance favorable (unfavorable)	1994 Actual
	Budget	Actual		
Expenditures, continued:				
Current, continued:				
County reimbursements for services:				
Aroostook	\$ 549,320	549,320	-	559,320
Franklin	270,857	270,857	-	270,052
Hancock	91,120	91,120	-	175,242
Oxford	184,715	184,715	-	182,859
Penobscot	770,175	770,175	-	788,779
Piscataquis	323,644	323,644	-	510,932
Somerset	592,590	592,590	-	529,403
Washington	313,155	313,155	-	322,248
Total county reimbursements for services	3,095,576	3,095,576	-	3,338,835
Departmental:				
Fiscal administrator	118,207	105,385	12,822	94,003
Assessments	457,570	436,909	20,661	427,809
Forest fire service	200,000	102,496	97,504	90,771
General assistance	80,000	73,339	6,661	70,205
Legislative Study Commission	9,140	5,237	3,903	-
Land Use Regulation Commission	155,000	156,382	(1,382)	142,635
Total departmental	1,019,917	879,748	140,169	825,423
Unclassified:				
County tax	1,889,630	1,889,630	-	1,752,458
Overlay	190,336	-	190,336	-
Total unclassified	2,079,966	1,889,630	190,336	1,752,458
Total expenditures	15,144,134	14,221,960	922,174	14,284,289
Excess of revenues over (under) expenditures	(736,420)	529,010	1,265,430	1,653,902
Other financing sources (uses):				
Budgeted use of surplus - fiscal administrator	10,000	-	(10,000)	-
Budgeted use of surplus - cost component	1,149,974	-	(1,149,974)	-
Budget deallocation	(423,554)	-	423,554	-
Total other financing sources (uses)	736,420	-	(736,420)	-
Excess of revenues and other financing sources over expenditures and other financing uses	-	529,010	529,010	1,653,902
Fund balance, beginning of year		2,478,054		824,152
Fund balance, end of year	\$	3,007,064		2,478,054

STATISTICAL INFORMATION

Unorganized Territory Expenditures

Fiscal Year 1994-95



LURC/Fiscal Admin./Forest Fire/General Assistance

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ANALYSIS OF MUNICIPAL COST COMPONENTS, ET AL
FOUR YEAR COMPARISON ENDED JUNE 30, 1995

		1991/92	1992/93	Increase (-) Decrease	1993/94	Increase (-) Decrease	1994/95	Increase (-) Decrease
State Agencies:								
Fiscal Administrator	\$	87,875.00	\$ 110,097.00	25.3%	\$ 119,572.00	8.6%	\$ 108,207.00	-9.50%
Education		7,475,370.00	8,066,304.00	7.9%	9,168,118.00	13.7%	9,372,230.00	2.23%
Forest Fire Service		150,000.00	150,000.00	-	262,650.00	75.1%	200,000.00	-23.85%
General Assistance		214,000.00	190,000.00	-11.2%	170,343.00	-10.3%	80,000.00	-53.04%
Assessments		437,221.00	431,000.00	-1.4%	428,000.00	-0.7%	457,570.00	6.91%
L.U.R.C.		100,000.00	130,000.00	30.0%	426,000.00	227.7%	155,000.00	-63.62%
Other		1,270,000.00	-	-	-	-	9,140.00	100.00%
Total State Agencies		9,734,466.00	9,077,401.00	-6.7%	10,574,683.00	16.5%	10,382,147.00	-1.82%
County Taxes & Services:								
Aroostook	T	343,261.00	359,565.60	4.7%	406,949.40	13.2%	452,901.36	11.29%
	S	444,072.00	443,935.00	-	559,320.00	26.0%	549,320.00	-1.79%
Franklin	T	69,024.00	70,320.00	1.9%	75,123.00	6.8%	87,543.00	16.53%
	S	205,928.00	287,934.00	39.8%	270,052.00	-6.2%	270,857.00	0.30%
Hancock	T	22,795.00	23,713.30	4.0%	27,359.55	15.4%	28,012.00	2.38%
	S	-	-	-	175,242.00	100.0%	91,120.00	-48.00%
Kennebec	T	1,870.00	2,897.50	54.9%	2,867.00	-1.1%	3,412.75	19.04%
	S	-	-	-	-	-	-	-
Knox	T	5,424.00	5,796.00	6.9%	5,476.00	-5.5%	7,044.00	28.63%
	S	-	-	-	-	-	-	-
Lincoln	T	2,848.00	3,070.31	7.8%	3,027.24	-1.4%	3,241.79	7.09%
	S	-	-	-	-	-	-	-
Oxford	T	64,834.00	58,087.75	-10.4%	57,611.00	-0.8%	57,612.00	0.00%
	S	183,841.00	183,058.00	-0.4%	182,859.00	-0.1%	184,715.00	1.01%
Penobscot	T	125,411.00	116,645.00	-7.0%	121,748.00	4.4%	136,932.25	12.47%
	S	320,668.00	395,237.00	23.3%	788,779.00	99.6%	770,175.00	-2.36%
Piscataquis	T	475,580.00	486,249.50	2.2%	551,532.00	13.4%	555,789.50	0.77%
	S	529,386.00	494,115.00	-6.7%	510,932.00	3.4%	323,644.00	-36.66%
Somerset	T	280,720.00	293,587.20	4.6%	331,142.00	12.8%	370,627.25	11.92%
	S	497,957.00	448,161.00	-10.0%	529,403.00	18.1%	592,590.00	11.94%
Waldo	T	321.00	366.00	14.0%	391.00	6.8%	471.00	20.46%
	S	-	-	-	-	-	-	-
Washington	T	157,317.00	158,320.50	0.6%	169,232.00	6.9%	186,042.72	9.93%
	S	333,575.00	329,086.00	-1.3%	322,248.00	-2.1%	313,155.00	-2.82%
Total Taxes		1,549,405.00	1,578,618.66	1.9%	1,752,458.19	11.0%	1,889,629.62	7.83%
Total Services		2,515,427.00	2,581,526.00	2.6%	3,338,835.00	29.3%	3,095,576.00	-7.29%
Total County Taxes/Services		4,064,832.00	4,160,144.66	2.3%	5,091,293.19	22.4%	4,985,205.62	-2.08%
Total Requirements		13,799,298.00	13,237,545.66	-4.1%	15,665,976.19	18.3%	15,367,352.62	-1.91%
Overlay		202,933.00	218,394.55	7.6%	165,612.97	-24.2%	190,335.73	14.93%
Revenues:								
Court Revenue (State)		-	-	-	-	-	-	-
State Revenue Sharing		250,000.00	150,000.00	-40.0%	145,000.00	-3.3%	145,000.00	-
Miscellaneous		850,000.00	450,000.00	-47.1%	125,000.00	-72.2%	125,000.00	-
Transfer from Surplus		-	-	-	286,000.00	100.0%	709,140.00	147.95%
Educational-Trust		175,000.00	175,000.00	-	125,000.00	-28.6%	125,000.00	-
-Tuition		115,000.00	115,000.00	-	130,000.00	13.0%	130,000.00	-
-Other		120,000.00	120,000.00	-	110,000.00	-8.3%	110,000.00	-
-Surplus		-	-	-	-	-	440,834.00	100.00%
Total Deductions		1,510,000.00	1,010,000.00	-33.1%	921,000.00	-8.8%	1,784,974.00	93.81%
Tax Commitment	\$	12,492,231.00	\$ 12,445,940.21	-0.4%	\$ 14,910,589.16	19.8%	13,772,714.35	-7.63%

T= County Taxes

S= Services Contracted by County

UNORGANIZED TERRITORY TAX INFORMATION BY COUNTY
FISCAL YEAR 1994-95

COUNTY	RESIDENT *POPULATION	ASSESSED VALUE LAND, BUILDINGS & PERSONAL PROPERTY	TAX RATE	TAX
AROOSTOOK	1,598	\$ 335,850,988	0.00885	\$ 2,972,281
FRANKLIN	601	82,804,894	0.01006	833,017
HANCOCK	178	47,840,315	0.00834	398,988
KENNEBEC	36	3,341,353	0.00677	22,621
KNOX	0	3,916,584	0.00755	29,570
LINCOLN	1	2,858,128	0.00688	19,664
OXFORD	594	72,178,488	0.00905	653,215
PENOBSCOT	1,375	145,318,926	0.01194	1,735,108
PISCATAQUIS	684	383,597,985	0.0082	3,145,503
SOMERSET	693	329,644,096	0.00862	2,841,532
WALDO	0	290,970	0.00737	2,144
WASHINGTON	1,157	106,679,410	0.01049	1,119,067
	6,917	\$ 1,514,322,137		\$ 13,772,712

*Per 1990 Census

utinfo95

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**Maine Department of Audit
Unorganized Territory Division
66 State House Station
Augusta, Maine 04333-0066**

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